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CONSIDERATIONS

ON THE

PROPRIETY

OF IMPOSING

TAXES

IN THE

British COLONIES,

For the Purpose of raising a REVENUE, by
ACT OF PARLIAMENT.

*—Haud Totum Verba resignent
Quod latet arcana, non enarrabile, fibrâ.*

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CONSIDERATIONS

OF THE

ACT

RIGHT COLONIES

ACT OF PARLIAMENT

Printed by J. G. Smith, at the Press of the
General Printing Office, No. 1, St. Martin's Lane, London, W.

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IT would, now, be an unfashionable Doctrine, whatever the ancient Opinion might be, to affirm that the Constituent can bind his Representative by Instructions; but though the obligatory Force of these Instructions is not insisted upon, yet their persuasive Influence, in most Cases, may be; for a Representative, who should act against the explicit Recommendation of his Constituents, would most deservedly forfeit their Regard and all Pretension to their future Confidence.

When it is under Deliberation, whether a new Law shall be Enacted, in which the Electors of England are interested, THEY have Notice of it, and an Opportunity of declaring their Sense.—THEY may point out every dangerous Tendency, and are not restrained in their Representations, from shewing in the plainest Language, the Injustice or Oppression of it.

When a Law in its Execution is found to be repugnant to the Genius of Liberty, or productive of Hardships or Inconvenience, THEY may also instruct their Deputies to exert Themselves in procuring a Repeal of it,

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it, and in the Exercise of this Right are not constrained to whine in the Style of humble Petitioners.—

THEY are exposed to no Danger in explaining their Reasons—THEIR Situation does not become so delicate as to make it prudent, to weaken, by not urging them, with their full Force, and to their utmost Extent. But who are the Representatives of the Colonies? To whom shall THEY send their Instructions, when desirous to obtain the Repeal of a Law striking at the Root and Foundation of every Civil Right, should such an one take Place? Instructions to all the Members who compose the House of Commons would not be proper. To them the Application must be by Petition, in which an unreserved Style would, probably, be deemed Indecency, and strong Expressions, Insolence, in which a Claim of Rights may not, perhaps, be explained, or even insinuated, if to impugn or glance at their Authority whose Relief is supplicated. To soften and deprecate must be the Hope and Endeavour, though a guiltless Freeman would, probably, be awkward in ringing all the Changes of Parce, Precor.

Under these Circumstances, the Liberty of the Press is of the most momentous Consequence, for if Truth is not allowed to speak thence in its genuine Language of Plainness and Simplicity, nor Freedom to vindicate its Privileges with decent Firmness, we shall have too much Reason to acknowledge his Foresight who predicted, that “the Constitution of the British Government was too excellent to be permanent.” The Train for
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the Accomplishment of that Prophecy hath not yet caught in America, nor, I trust, been laid.

That there have been Laws extremely unjust and oppressive, the Declarations of subsequent Parliaments, fixing this Stigma upon them, evince; but whilst the Power which introduced them prevailed, it was not prudent to give them their deserved Characters. The Parliament of Henry III, or that of Henry VI, need not be cited; there are many other Instances, though not branded with Epithets so remarkably opprobrious.

In the Opinion of a great Lawyer, an Act of Parliament may be void, and of a great Divine, "all Men have natural, and Freemen legal Rights; which they may justly maintain, and no legislative Authority can deprive them of."

Cases may be imagined in which the Truth of these Positions might, in Theory, be admitted; but in Practice, unless there should be very peculiar Circumstances, such as cannot be supposed to exist during the Prevalence of the Power that introduced it, who would rely upon the Authority of Opinions, or the Principles of them, for his Protection against the Penalties of any positive Law?

When the Judges were asked by Henry VIII, Whether a Man might be attainted of High Treason by Parliament, though not called to answer, they declared that it was a dangerous Question, and gave the eva-
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*give Answer that, " the High Court of Parliament
" ought to give Examples of Justice to the inferior
" Courts, none of which could do the like." But
though it might be dangerous to declare against the Au-
thority of Parliament, we are not bound to acknow-
ledge its Inerrability, nor precluded from examining
the Principles and Consequences of Laws, or from
pointing out their Improproprieties, and Defects. Upon
this Ground I have proceeded in the following Con-
siderations, and shall not be disappointed if they should
appear to be too free, or too reserved, to Readers of
different Complexions.*

VIRGINIA, AUGUST 12, 1765.

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CONSIDERATIONS, &c.

IN the Constitution of *England*, the Three principal Forms of Government, Monarchy, Aristocracy and Democracy, are blended together in certain Proportions; but each of these Orders, in the Exercise of the legislative Authority, hath its peculiar Department, from which the other are excluded. In this Division, the *Granting of Supplies*, or *Laying Taxes*, is deemed to be the Province of the House of Commons, as the Representative of the People.---All Supplies are supposed to flow from their Gift; and the other Orders are permitted only to assent, or reject generally, not to propose any Modification, Amendment, or partial Alteration of it.

This Observation being considered, it will undeniably appear, that, in framing the late *Stamp Act*, the Commons acted in the Character of Representative of the Colonies. They assumed it as the Principle of that Measure, and the *Propriety* of it must therefore stand, or fall, as the Principle is true, or false: For the Preamble sets forth, That the Commons of *Great Britain* had resolved to *Give and Grant* the several Rates and Duties imposed by the Act; but what Right had the Commons of *Great Britain* to be thus munificent at the

Expence of the Commons of *America*?——To give Property, not belonging to the Giver, and without the Consent of the Owner, is such evident and flagrant Injustice, in *ordinary Cases*, that few are hardy enough to avow it; and therefore, when it really happens, the Fact is disguised and varnished over by the most plausible Pretences the Ingenuity of the Giver can suggest.——But it is alledged that there is a *Virtual*, or *implied Representation* of the Colonies springing out of the Constitution of the *British* Government: And it must be confessed on all Hands, that, as the Representation is not actual, it is virtual, or it doth not exist at all; for no third Kind of Representation can be imagined. The Colonies claim the Privilege, which is common to all *British Subjects*, of being taxed *only* with their own Consent given by their Representatives, and all the Advocates for the *Stamp Act* admit this Claim. Whether, therefore, upon the whole Matter, the Imposition of the *Stamp Duties* is a *proper* Exercise of Constitutional Authority, or not, depends upon the single Question, Whether the Commons of *Great Britain* are *virtually* the Representatives of the Commons of *America*, or not.

The Advocates for the Stamp Act admit, in express Terms, that “ the Colonies do not chuse “ Members of Parliament,” but They assert that “ the Colonies are *virtually* represented in the same “ Manner with the Non-Electors resident in *Great “ Britain*.”

How have They proved this Position? Where have They defined, or precisely explained what They mean by the Expression, *Virtual Representation*? As it is the very Hinge upon which the Rectitude of the Taxation turns, something more satisfactory

satisfactory than mere Assertion, more solid than a Form of Expression, is necessary; for, how can it be seriously expected, that Men, who think Themselves injuriously affected in their Properties and Privileges, will be convinced and reconciled by a fanciful Phrase, the Meaning of which can't be precisely ascertained by those who use it, or properly applied to the Purpose for which it hath been advanced.

They argue, that "the Right of Election being annexed to certain Species of Property, to Franchises, and Inhabitaney in some particular Places, a very small Part of the Land, the Property, and the People of *England* is comprehended in those Descriptions. All Landed Property, not Freehold, and all Monied Property, are excluded. The Merchants of *London*, the Proprietors of the Public Funds, the Inhabitants of *Leeds*, *Halifax*, *Birmingham*, and *Manchester*, and that great Corporation of the *East India Company*, None of Them chuse their Representatives, and yet are They all represented in Parliament, and the Colonies being *exactly* in their Situation, are represented in the *same* Manner."

Now this Argument, which is all that their Invention hath been able to supply, is totally defective; for, it consists of Facts not true, and of Conclusions inadmissible.

It is so far from being true, that all the Persons enumerated under the Character of *Non-Electors*, are in that Predicament, that it is indubitably certain there is *no* Species of Property, landed, or monied, which is not possessed by *very many* of the *British Electors*.

I shall undertake to disprove the supposed Similarity of Situation, whence the same Kind of Representation is deduced of the Inhabitants of the Colonies, and of the *British* Non-Electors; and, if I succeed, the Notion of a *virtual Representation* of the Colonies must fail, which, in Truth, is a mere Cob-web, spread to catch the unwary, and intangle the weak. I would be understood. I am upon a Question of *Propriety*, not of Power; and, though some may be inclined to think it is to little Purpose to discuss the one, when the other is irresistible, yet are They different Considerations; and, at the same Time that I invalidate the Claim upon which it is founded, I may very consistently recommend a Submission to the Law, whilst it endures. I shall say Nothing of the Use I intend by the Discussion; for, if it should not be perceived by the Sequel, there is no Use in it, and, if it should appear then, it need not be premised.

Lessees for Years, Copyholders, Proprietors of the Public Funds, Inhabitants of *Birmingham, Leeds, Hallifax, and Manchester*, Merchants of the City of *London*, or Members of the Corporation of the *East India* Company, are, *as such*, under no personal Incapacity to be Electors; for they may acquire the Right of Election, and there are *actually* not only a considerable Number of Electors in each of the Classes of Lessees for Years, &c. but in many of them, if not all, even Members of Parliament. The Interests therefore of the Non-Electors, the Electors, and the Representatives, are individually the same; to say nothing of the Connection among Neighbours, Friends, and Relations. The Security of the Non-Electors against Oppression, is, that their Oppression will fall also upon the Electors and the Representatives. The one can't be injured, and the other indemnified.

Further, if the Non-Electors should not be taxed by the *British* Parliament, They would not be taxed at all; and it would be iniquitous, as well as a Solecism, in the political System, that They should partake of all the Benefits resulting from the Imposition, and Application of Taxes, and derive an Immunity from the Circumstance of not being qualified to vote. Under this Constitution then, a double or virtual Representation may be reasonably supposed.—The Electors, who are inseparably connected in their Interests with the Non-Electors, may be justly deemed to be the Representatives of the Non-Electors, at the same Time. They exercise their personal Privilege in their Right of Election, and the Members chosen, therefore, the Representatives of both. This is the only rational Explanation of the Expression, *virtual Representation*. None has been advanced by the Assertors of it, and their Meaning can only be inferred from the Instances, by which They endeavour to elucidate it, and no other Meaning can be stated, to which the Instances apply.

It is an essential Principle of the *English* Constitution, that the Subject shall not be taxed without his Consent, which hath not been introduced by any particular Law, but necessarily results from the Nature of that mixed Government; for, without it, the Order of Democracy could not exist.

Parliaments * were not formerly so regular in Point of Form as they now are: Even the number of Knights for each Shire were not ascertained. The first Writs now extant for their Choice,

* See Treat. Peerage: are

are 22nd *Edward I.*, by which, Two, as at this Day, were directed to be chosen for each County; but the King not being satisfied with that Number, other Writs were issued for chusing Two more. This discretionary Power being thought inconvenient, was afterwards restrained by the Statutes of *Richard II.*, *Henry IV.*, and subsequent Acts.

In earlier Times there was more Simplicity in the Rules of Government, and Men were more solicitous about the Essentials, than the Forms of it. When the Consent of those who were to perform, or pay any Thing extra-feudal, was fairly applied for and obtained, the Manner was little regarded; but, as the People had reason to be jealous of Designs to impose Contributions upon Them without their Consent, it was thought expedient to have Formalities regulated, and fixed, to prevent this Injury to their Rights, not to destroy a Principle, without which, They could not be said to have any Rights at all.

Before the Introduction of those Formalities, which were framed with a View to restrain the Excursions of Power, and to secure the Privileges of the Subject, as the Mode of Proceeding was more simple, so perhaps this Foundation of Consent was more visible than it is at present, wherefore it may be of Use to adduce some Instances, which directly point out this necessary and essential Principle of *British Liberty*.

The Lords and Commons have separately given Aids and Subsidies to the Crown. In 13th *Edward III.*, the Lords granted the Tenth of all the Corn, &c. growing upon their Demesnes, the Commons then granting Nothing, nor concerning Them.

Themselves with what the Lords thought fit to grant out of their own Estates.—At other Times, the Knights of Shires, separating from the Rest of the Commons, and joining with the Lords, have granted a Subsidy, and the Representatives of Cities and Boroughs have likewise granted Subsidies to the Crown separately, as appears by a Writ in 24th *Edward I.* which runs in these Words: *Rex, &c.—Cum Comites, Barones, Milites Nobis, &c. fecerunt undecimam de omnibus Bonis suis mobilibus, et Civēs et Burghenses, &c. septimam de omnibus Bonis suis mobilibus, &c. nobis curialiter concesserint, &c.*—When an Affair happened, which affected only some Individuals, and called for an Aid to the Crown, it was common for those Individuals *alone* to be summoned; to which Purpose several Writs are extant. In 35th *Edward III.* there is a Writ (which *Dugdale* has printed in his Collection of Writs of Summons to Parliament) directed to the Earl of *Northampton*, which, after reciting the Confusion the Affairs of *Ireland* were in, and that he, and some other *English* Lords had Possessions in that Kingdom, and were therefore more particularly obliged to the Defence of it, follows in these Words: *Volumus Vobiscum, et cum aliis de eodem Regno (Anglia scilicet) Terras in distā Terrā habentibus Colloquium habere, &c.*

But, that the Reader may perceive how strictly the Principle of no Persons being taxed without their Consent, hath been regarded, it is proper to take Notice, that, upon the same Occasion, Writs were likewise directed even to Women, who were Proprietors of Land in *Ireland*, to send their Deputies to consult, and consent to what should be judged necessary to be done on the Occasion;

c. g.

e. g. *Rex, &c.*—*Marie, &c.* *Salutem, &c. Vobis,*
&c. *Mandamus quod aliquem, vel aliquos de quibus*
confidatis apud Westmon. mittatis ad loquendum nobis-
cum super dictis Negotiis, et ad faciendum et consen-
tiendum Nomine vestro, super hoc quod ibidem ordinari
contigerit.

A Reflection naturally arises from the Instances cited.—When, on a particular Occasion, *some* Individuals *only* were to be taxed, and not the *whole* Community, *their* Consent *only* was called for; and in the last Instance it appears, that they, who upon an Occasion of a general Tax, would have been bound by the Consent of their *virtual Representatives* (for in that Case they would have had no *actual Representatives*) were in an Affair calling for a *particular* Aid from them, *separate* from the rest of the Community, required to send their *particular Deputies*: But how different would be the Principle of a Statute, imposing Duties without *their* Consent who are to pay them, upon the Authority of *their* Gift, who should undertake to give, what doth not belong to them.

That great King, *Edward I.* inserted in his Writs of Summons, as a first Principle of Law, that *quod omnes tangat ab omnibus approbetur*, which by no Torture can be made to signify that their Approbation or Consent *only* is to be required in the Imposition of a Tax, who are to pay *no* Part of it.

The Situation of the Non-Electors in *England*—their Capacity to become Electors—their inseparable Connection with those who are Electors, and their Representatives—their Security against
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Oppression resulting from this Connection; and the Necessity of imagining a double or virtual Representation, to avoid Iniquity and Absurdity, have been explained—The Inhabitants of the Colonies are, *as such*, incapable of being Electors, the Privilege of Election being exerciseable only in Person, and therefore if *every* Inhabitant of *America*, had the requisite Freehold, not *one* could vote, but upon the Supposition of his ceasing to be an Inhabitant of *America*, and becoming a Resident in *Great-Britain*, a Supposition which would be impertinent, because it shifts the Question—Should the Colonies not be taxed by *Parliamentary Impositions*, their respective Legislatures have a regular, adequate, and constitutional Authority to Tax them, and therefore there would not necessarily be an iniquitous and absurd exemption, from their not being represented by *the House of Commons*.

There is not that intimate and inseparable Relation between the *Electors* of Great-Britain and the *Inhabitants of the Colonies*, which must inevitably involve both in the same Taxation; on the contrary, not a single *actual* Elector in *England*, might be immediately affected by a Taxation in *America*, imposed by a Statute which would have a general Operation and Effect, upon the Properties of the Inhabitants of the Colonies. The latter might be oppressed in a Thousand Shapes, without any Sympathy, or exciting any Alarm in the former. Moreover, even Acts, oppressive and injurious to the Colonies in an extreme Degree, might become popular in *England*, from the Promise or Expectation, that the very Measures which depressed the Colonies, would

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give Ease to the Inhabitants of *Great-Britain*. It is indeed true, that the Interests of *England* and the Colonies are allied, and an Injury to the Colonies produced into all its Consequences, will eventually affect the Mother Country, yet these Consequences being generally remote, are not at once foreseen; they do not immediately alarm the Fears, and engage the Passions of the *English* Electors, the Connection between a Freeholder of *Great-Britain*, and a *British American* being deducible only through a Train of Reasoning, which few will take the Trouble, or can have an Opportunity, if they have Capacity, to investigate; wherefore the Relation between the *British Americans*, and the *English Electors*, is a Knot too infirm to be relied on as a competent Security, especially against the Force of a present, counter-acting Expectation of Relief.

If it would have been a just Conclusion, that the Colonies being exactly in the same Situation with the *Non-Electors* of *England*, are therefore represented in the same Manner, it ought to be allowed, that the Reasoning is solid, which, after having evinced a total *Dissimilarity* of Situation, infers that their Representation is *different*.

If the Commons of *Great-Britain* have no Right by the Constitution, to GIVE AND GRANT Property *not* belonging to themselves but to others, without their Consent actually or virtually given—If the Claim of the Colonies not to be taxed *without their Consent*, signified by their Representatives, is well founded, if it appears that the Colonies are not actually represented by the Commons of *Great-Britain*, and that the Notion of a
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double or virtual Representation, doth not with any Propriety apply to the People of *America*; then the Principle of the *Stamp Act*, must be given up as indefensible on the Point of Representation, and the Validity of it rested upon the *Power* which they who framed it, have to carry it into Execution.

“ Should the Parliament devise a Tax, to be paid only by those of the People in *Great-Britain*, who are neither Members of either House of Parliament, nor their Electors, such an Act would be unjust and partial,” saith the Author of the Claim of the Colonies, &c. who yet allows that the “ Non-Electors would have a Security against the Weight of such a Tax, should it be imposed, which the Colonies have not, viz. That the Members of Parliament and their Electors, must be relatively affected by it; but the industrious *North-American*, and the opulent *West-Indian* may have their Properties taxed, and no Individual in *Great-Britain* participate with them in the Burden: On the contrary, the Members of Parliament would make their Court to their Constituents most effectually, by multiplying Taxes upon the Subjects of the Colonies.”

Is it not amazing that the above Author, with these Sentiments, should undertake the Defence of the Stamp Duties, which, by his own Concession, appear to be more unjust, and more partial than the Tax he supposes, and upon which he bestows, very properly, the Epithets of *unjust* and *partial*.

Diluit Helleborum, certò compescere Punctum
Nescius Examen.

But it has been objected, that if the Inhabitants of *America*, because represented in their respective Assemblies, are *therefore* exempted from a *Parliamentary Tax*, then the Citizens of *London*, who are represented in their Common Council, may plead the *same Immunity*. If it were not for the Authority upon which this Objection is urged, it might be safely passed over without a particular Answer; but since it hath been introduced with an Appearance of Reliance, and the Opinion which it retails, is said to have been delivered with great Gravity, and pronounced with decisive Confidence, I would not be so wanting in Respect to an eminent Character, as to neglect the Ceremony of a direct Refutation.

But I must observe that, when the Opinion of a Lawyer is taken in a Matter of private Concern, in which he is under no Bias to deceive, a concise Declaration of it may generally suffice; he who applies for it being generally obliged to depend upon his Council's Character of Integrity and Knowledge, not only because the Expence of a methodical and minute Discussion would be too Burthensome, but because the Force of legal Reasoning is not generally understood. But in a Question of public Concernment, the Opinion of no *Court Lawyer*, however respectable for his Candour and Abilities, ought to weigh more than the Reasons adduced in Support of it. They ought to be explained, they may be examined. Considering his Temptations, Credit ought to be cau-

tiously and diffidently given, to his Assertion of what is his Opinion.—Considering the Consequence of a Decision, not to one Man only, but to Millions that exist and Myriads that may exist, and the exceeding Fallibility of legal Knowledge, nothing short of clear Conviction, after the fullest Explication of the Reasons of the Opinion, and the most accurate and intense Consideration of their Validity, can justify an Acquiescence under it.

On the present Occasion, so immensely important, *Nullius in Verba* *Magistri*, I shall pin my Faith upon the *Dictum* of no Lawyer in the Universe, and when his *ipse dixit* is authoritatively urged, I shall be at no Pains to repress my Suspicions that his Reasons are concealed, because, if fairly produced and held up to the Light, many Flaws in them would be discovered by a careful Examiner. I have lived long enough to remember many Opinions of *Court Lawyers* upon *American* Affairs; they have been all strongly marked with the same Character; they have been generally very sententious, and the same Observation may be applied to them all.—They have all declared *that* to be *legal*, which the Minister for the Time being has deemed to be *expedient*. The Opinion given by a General of the Law in the late War on the Question, Whether Soldiers might be quartered on private Houses in *America*, must be pretty generally remembered.

The very learned Gentleman has, it seems, declared that, “upon mature Deliberation, he has formed his Opinion, that the Colonies are in their Nature, no more than common Corporations, and that the Inhabitants of a Colony are no more entitled to an Exemption from Parliamentary

“Parliamentary Taxations, because represented in
 “an American Assembly, than the Citizens of
 “London.”

The Objection having been stated, the Answer
 is obvious and clear.

The Colonies have a compleat and adequate
 legislative Authority, and are not only represented
 in their Assemblies, but in *no other Manner*. The
 Power of making Bye-Laws vested in the Com-
 mon Council is inadequate and incompleat, being
 bounded by a few particular Subjects; and the
 Common Council are actually represented too,
 by having a Choice of Members to serve in Par-
 liament. How then can the Reason of the Ex-
 emption from internal parliamentary Taxations,
 claimed by the Colonies, apply to the Citizens of
 London?

The Power described in the Provincial Charters
 is to make Laws, and in the Exercise of that
 Power, the Colonies are bounded by no other Li-
 mitations than what result from their Subordina-
 tion to, and Dependance upon *Great-Britain*. The
 Term *Bye Laws* is as novel, and improper, when
 applied to the *Assemblies*, as the Expression *Acts
 of Assembly* would be, if applied to the *Parliament
 of Great-Britain*, and it is as absurd and insensible,
 to call a Colony a common Corporation, because
 not an independant Kingdom, and the Powers of
 each to make Laws and Bye Laws, are limited,
 though not comparable in their Extent, and the
 Variety of their Objects, as it would be to call
 Lake Erie, a Duck-puddle, because not the Atlan-
 tic Ocean.

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Should the Analogy between the *Colonies* and *Corporations* be even admitted for a Moment, in order to see what would be the Consequence of the *Postulatum*, it would only amount to this, The *Colonies* are vested with as compleat Authority to all Intents and Purposes to Tax themselves, as any *English Corporation* is to make a Bye-Law, in any imaginable Instance for any local Purpose whatever, and the *Parliament* doth not make Laws for *Corporations* upon Subjects, in every Respect proper for *Bye-Laws*.

But I do not rest the Matter upon this, or any other Circumstance, however considerable, to prove the Impropriety of a Taxation by the *British Parliament*. I rely upon the Fact, that not one Inhabitant in any Colony is, or can be *actually* or *virtually* represented by the *British House of Commons*, and therefore, that the Stamp Duties are severely imposed.

But it has been alledged, that if the Right to *Give and Grant* the Property of the Colonies by an internal Taxation is denied to the House of Commons, the Subordination or Dependence of the Colonies, and the Superintendence of the *British Parliament* cannot be consistently established—That any supposed Line of Distinction between the two Cases, is but “ a whimsical Imagination, “ a chimerical Speculation against Fact and Experience.” Now, under Favour, I conceive there is more Confidence, than Solidity in this Assertion, and it may be satisfactorily and easily proved, that the Subordination and Dependence of the Colonies may be preserved, and the *supreme Authority* of the Mother Country be firmly supported, and yet the Principle of Representation, and the Right of the *British House of Commons*

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flowing from it, to Give and Grant the Property of the Commons of *America*, be denied.

The Colonies are dependant upon *Great Britain*, and the supreme Authority vested in the King, Lords, and Commons, may justly be exercised to secure, or preserve their Dependance, whenever necessary for that Purpose. This Authority results from, and is implied in the Idea of the Relation subsisting between *England* and her Colonies; for, considering the Nature of human Affections, the Inferior is not to be trusted with providing Regulations to prevent his Rising to an Equality with his Superior. But, though the Right of the Superior to use the proper Means for preserving the Subordination of his Inferior is admitted, yet it does not necessarily follow, that he has a Right to seize the Property of his Inferior when he pleases, or to command him in every Thing, since, in the Degrees of it, there may very well exist a Dependance and Inferiority, without absolute *Wassalage* and *Slavery*. In what the Superior may rightfully controul, or compel, and in what the Inferior ought to be at Liberty to act without Controul, or Compulsion, depends upon the Nature of the Dependance, and the Degree of the Subordination; and, these being ascertained, the Measure of Obedience, and Submission, and the Extent of the Authority and Superintendence will be settled. When Powers, compatible with the Relation between the Superior and Inferior, have, by express Compact, been granted to, and accepted by the latter, and have been, after that Compact, repeatedly recognized by the former.—When They may be exercised effectually upon every Occasion without any Injury to that Relation, the Authority of the Superior cannot properly interpose, for, by the Powers vested in the Inferior, is the Superior limited.

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By their Constitutions of Government, the Colonies are empowered to impose internal Taxes. This Power is compatible with their Dependence, and hath been expressly recognized by *British* Ministers and the *British* Parliament, upon many Occasions; and it may be exercised effectually without striking at, or impeaching, in any Respect, the Superintendence of the *British* Parliament. May not then the Line be distinctly and justly drawn between such Acts as are necessary or proper, for preserving or securing the Dependence of the Colonies, and such as are not necessary or proper for that very important Purpose?

When the Powers were conferred upon the Colonies, they were conferred too as Privileges and Immunities, and accepted as such; or, to speak more properly, the Privileges belonging necessarily to Them as *British* Subjects, were solemnly declared and confirmed by their Charters, and They who settled in *America* under the Encouragement and Faith of these Charters, understood, not only that They might, but that it was their *Right* to exercise those Powers without Controul, or Prevention. In some of the Charters the Distinction is expressed, and the strongest Declarations made, and the most solemn Assurances given that the Settlers should not have their Property taxed without their own Consent by their Representatives, though their legislative Authority is limited at the same Time, by the Subordination implied in their Relation, and They are therefore restrained from making Acts of Assembly repugnant to the Laws of *England*, and, had the Distinction not been expressed, the Powers given would have implied it, for, if the Parliament may in any Case interpose, when the Authority of the Colonies is adequate to the

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Occasion, and not limited by this Subordination to the Mother Country; it may in every Case, which would make another Appellation, more proper to describe their Condition, than the Name by which their Inhabitants have been usually called, and have gloried in.

Because the Parliament may, when the Relation between Great Britain and her Colonies calls for an Exertion of her Superintendence, bind the Colonies by Statute, therefore a Parliamentary Interposition in every other Instance, is justifiable; is an Inference that may be denied.

On some Emergencies, the King, by the Constitution, hath an absolute Power to provide for the Safety of the State, to take Care, like a Roman Dictator, *ut quid Detrimenti capiat Respublica*, and this Power is not specifically annexed to the Monarchy by any express Law; it necessarily results from the End and Nature of Government, but who would infer from this, that the King, in every Instance, or upon every Occasion, can, upon the Principles of the Constitution, exercise this supreme Power?

The British Ministers have, in the most effectual Terms, at different Periods, from the Reign of Charles II. to that of the present King, recognized this Distinction in their Requisitions, transmitted to the Colonies to raise and levy Men and Money, by Acts of Assembly; and recently, in the Course of the last War, they were so far from thinking that it was proper for the British House of Commons to Give and Grant the Property of the Colonies to support the military Operations in America, upon which not only the immediate Protection of that

Part

Part of the *British Dominions*, but the most important Interests, perhaps the ultimate Preservation of Great Britain from Destruction, essentially depended; I say, on this great Occasion of the most important, and national Concernment, the *British Ministers* were so far from calling upon the *House of Commons*, in their peculiar Department, to Give and Grant Property, belonging neither to Themselves, nor their Constituents, that They directly applied to the *Colonies* to tax Themselves, with Virtue of the Authority and Privilege conferred by their Charters, and promised to recommend it to the *British Parliament* to grant them a proper Compensation for the Expence They should incur in providing for the general Service.—They made good their Promise, and, if all the Money raised in the *Colonies*, by Acts of Assembly, in pursuance of the Requisitions of the *British Ministers*, hath not been repaid by Parliament, a very considerable Part of it hath.

Could They, who made the Requisitions I have mentioned, or the Assemblies that complied with them, intend, or imagine the Faith of the *English Government* was to be preserved by a Retribution, at one Time, of the Money disbursed at the Instance, and upon the Credit of the *British Ministry*, enforced and supported by *Royal Assurances*, and by taking it back again at another Time? Is this Method of keeping the Faith of Government to be ranked among the "Improvements which have been made beyond the Idea of former Administrations, conducted by Ministers ignorant of the Importance of the Colonies, or who contemptuously neglected their Concerns, or were diverted by mean Pursuits, from attending to Them?" Is it absolutely certain, that there will not, at any future Period, arise a Crisis, in

which the Exertion of the Colonies may be necessary, or, if there should, that it will bring with it an Oblivion of all former Indirections. But this is a Subject fitter for silent Meditation, than public Discussion.

There was a Time when Measures of Prevention might have been taken by the Colonies. There may be a Time when Redress may be obtained.—Till then, Prudence, as well as Duty, requires Submission.

It is presumed that it was a notable Service done by *New England*, when the Militia of that Colony reduced *Cape Breton*, since it enabled the *British Ministers* to make a Peace less disadvantageous and inglorious than They otherwise must have been constrained to submit to, in the humble State to which they were then reduced.—That the general Exertion of the Colonies in North America, during the last War, not only facilitated, but was indispensably requisite to the Success of those Operations by which so many glorious Conquests were achieved, and that those Conquests have put it in the Power of the present illustrious Ministers to make a Peace upon Terms of so much Glory and Advantage, as to afford an inexhaustible Subject during their Administration, and the Triumph of Toryism, at least, for their ingenious Panegyrists to celebrate.

An American, without justly incurring the Imputation of Ingratitude, may doubt, whether some other Motive, besides pure Generosity, did not prompt the *British Nation* to engage in the Defence of the Colonies.—He may be induced to think that the Measures taken for the Protection of the Plantations, were not only connected with the

the Interests, but even necessary to the Defence of *Great Britain* herself, because he may have Reason to imagine that *Great Britain* could not long subsist as an independent Kingdom after the Loss of her Colonies.—He may, without Arrogance, be inclined to claim some Merit from the Exertion of the Colonies, since it enabled *Great Britain* ultimately to defend herself; I mean that Kind of Merit which arises from Benefits done to others, by the Operation of Measures taken for our own Sakes—a Merit most illustriously displayed in the Generosity of *Great Britain*, when, with their Co-operation, she protected the Colonies to preserve herself.

When an House is in Flame, and the next Neighbour is extremely active, and exerts his Endeavours to extinguish the Fire, which, if not conquered, would catch, and consume his own Dwelling, I do not say, that if the Owner of the House which had been in Flames, should, after the Fire was subdued, complaisantly thank his Neighbour generally for his Services, he would be absurdly ceremonious; but, if the Assistant should afterwards boast of his great Generosity, and claim a Right to the Furniture of the House which he had assisted in Saving, upon the Merit of his Zeal and Activity, he would deserve to be put in Mind of the Motive of his Service.

If the Advantages gained by the late most glorious and successful War have been secured by an adequate Peace—If the Successes that attended the Military Operations of the *British* Arms, were the Effect of the conjunct Efforts of the *British* Nation and her Colonies, roused by the Spirit, excited by the Virtue, animated by the Vigour, and conducted by the Wisdom of the ablest Minister that ever

ever served his Country, has there been no Compensation received for the Charges of the War? Are the Colonies entitled to no Credit for it?

When the Design is to oppress the Colonies with Taxes, or calumniate the late patriotic Minister, the *Expences of the War*, and the *Enormity of the national Debt* are proclaimed: When the present, all accomplished Administration is to be celebrated, then is the immense Value of the new Acquisitions displayed in the brightest Colours, "Acquisitions vast in Extent, richly productive of the valuable Commodities belonging to their several Climates. The Possession of those in North America, ensures the Safety of the other Colonies there, inasmuch that our only dangerous Neighbours, the *French*, do not think the Pittance left worth retaining; having, by the Cession of *Louisiana* to the *Spaniards*, avowedly given up for ever those great Objects, for which alone They began the War.—The ceded Islands are almost of equal Advantage, for protecting our own, and annoying the Settlements of the *French* and *Spaniards*, if They should be again our Enemies.—Part of *Nova Scotia*, since the Removal of the neutral *French*, hath been already settled by 10,000 Inhabitants, within the Compass of Six or Seven Years, a Province lately considered as no more than a proper Situation for a Fortress, whose Garrison it could not subsist: Even *Cape Breton*, that barren Appendage to the Province of *Nova Scotia*, is known now to contain Treasures so worthy of Attention, as to be reserved to the Crown. The Mines there are not Veins, they are Mountains of Coal, vast Cliffs of nothing else, stand open, and accessible, no Boring necessary to find it, no Pit necessary to come at it, nor

"Fire Engines, requisite for carrying on the
 "Works. This Island, and all the neighbouring
 "Shores in the Gulph of St. Laurence, have an-
 "other Fund of Wealth in their Fisheries, and Ca-
 "nada is already a very flourishing Colony, inha-
 "bited by 60,000 People, and their Demand on
 "Great Britain for a Supply of Manufactures,
 "must be immediately considerable. The Peltry
 "will be another great Branch of Commerce.
 "West Florida is surprizingly fertile, and luxuriantly
 "productive in its natural State, of every Thing,
 "and not only promising, but actually producing
 "Winds and Silk, and Indigo, &c. &c."

Is not Part of this Description the Ebullition of an
 exuberant Fancy, and shall we not cast one Glance
 of Retrospection towards the Man, who, when his
 Country was despised, and insulted, and sunk into
 the most abject Condition of Despondence, by in-
 spiring her Sons with that invincible Vigour of Pa-
 triotism, with which himself was animated, not
 only dispelled her Fears, secured her Safety, and
 retrieved her Honour, but humbled her Enemies,
 and tore from them the Resources of their Strength,
 and the Supports of their Insolence?

Are the Acquisitions of the War retained by the
 Peace, so inestimably valuable, and ought not the
 Colonies to have some Consideration that were in-
 strumental in the Successes whence those Acqui-
 sitions flowed, and strained every Nerve in the ge-
 neral Service, to that Degree of Exertion, that
 without it, all the Power of *Great Britain*, all the
 amazing Abilities of her Minister, and all the
 Discipline, and unparalleled Bravery of her national
 Troops and Seamen, could not have availed beyond
 mere Defence, if happily so far? If the War was
 expensive beyond all former Example, so were the

Successes of it beneficial. If the Expences attending the military Operations in *America*, are justly to be charged to the sole Defence of the Colonies, and no Part of it to the Security of *Great-Britain*, or to the Views of extending her Dominions by Conquest, if all the Successes of the War have been atchieved by the national Arms of *Great-Britain* ALONE, without any Assistance, or Co operation of the Plantations, still ought not the Claim against the Colonies in Equity, to be mitigated upon Reflection or the Advantages derived from Them, and of their Contribution to the national Revenue for a long Course of Years, during which, their Protection put the *British* Nation to very little, if any particular Expende?

If moreover, *Great-Britain* hath an equitable Claim to the Contribution of the Colonies, it ought to be proportioned to their Circumstances, and They might, surely, be indulged with discharging it in the most easy, and satisfactory Manner to Themselves. If Ways and Means convenient, and conciliating would produce their Contribution, as well as oppressive and disgusting Exactions, it is neither consistent with Humanity or Policy, to pursue the latter—A Power may even exist without an actual Exercise of it, and it indicates as little good Sense as good Nature to exercise it, only that the Subjects of it may feel the Rod that Rules Them. Moderation may be observed, and Equity maintained, at the same Time that Superiority is asserted, and Authority vindicated, whatever the Apprehensions of Pusillanimity, or the Insolence of Usurpation may suggest.

What is the annual Sum expected from the Colonies—what Proportion from each—how far do their Abilities extend? These Matters have been without

without doubt, precisely ascertained, or easily may be, at a Time " when the real, the substantial, " the commercial Interests of *Great-Britain*, are " preferred to every other Consideration, and it is " so well known, that the Trade whence it's " greatest Wealth is derived, and upon which it's " maritime Power is principally founded, depends " upon a wise and proper Use of the Colonies," which implies, at least, such an Understanding of their Circumstances, as must render it extremely easy, to form a reasonable Estimate of their comparative Wealth, and the Extent of their Abilities. The Proportion of each Colony, being so easily ascertainable at this Period of *uncommon* Knowledge of their Affairs, why has the Course observed by *former* Ministers, when Supplies have been expected from *America*, been neglected by the *present*? Why was there not the usual Requisition communicated to the Provincial Assemblies, instead of exacting an uncertain and unequal Sum from each Colony, by a Law abruptly passed without any previous Default of those who are affected by it?—I shall not call it a Law repugnant to their Genius, cancelling their Charters, infringing the most valuable Rights and Privileges of *British* Subjects, derogatory from the Faith and Honour of Government, unjust and cruel in it's Principles, rigorous and oppressive in the Means provided for it's Execution, and as pernicious in it's Consequences to the Mother Country, as injurious to the Colonies in it's immediate Operation, but I may call it a rigorous and severe Law. It is in vain to attempt a Palliation of this useless Severity, (unless I mean to the Purpose of raising a Revenue) by fallaciously pretending that, as all the Colonies were to be taxed, and the Authority of each is limited, the Interposition of the Parliament became necessary; since nothing can be less disput-

able, than that each Colony hath a competent Authority to raise it's Proportion, and consequently nothing is more evident, than that all the Colonies might raise the whole. * The Assertion that the Colonies would have paid no Regard to any Requisitions, is rash and unauthorized, and had the Event actually happened, the Trouble and Loss of Time to the Ministers in making the Experiment, would not have been considerable or detrimental to the Nation, and after it's Failure, an Act of Parliament might still have been made to compel the Contribution, if the Power which hath been exercised is defensible upon the Principles of the *British Constitution*.

A Measure so extreme, could hardly be at once pursued, because the Ministers did not know what to demand, who have made so many Regulations in regard to the Colonies, "founded upon Knowledge, formed with Judgment, and executed with Vigour." Had the Requisitions been communicated, I make no doubt but They would have

* It is asserted in the Pamphlet entitled, *The Claim of the Colonies, &c.* that *Maryland* availing herself of the Protection of *Virginia* and *Pennsylvania*, contributed nothing to the common Defence. This Writer from a View of some Map of *North America* imagined, it should seem, that *Virginia* and *Pennsylvania* were settled so as to encompass *Maryland*; but the Truth is, that the Frontiers of *Maryland* were as much exposed, as those of the next Colonies, and the Fact is moreover false, for I have been well informed that *Maryland* contributed near 50,000 *l.* and incurred besides a considerable Expence, which is now a Debt upon the public Journal of that Colony, by putting her Militia into actual Service; and that an unhappy Dispute, attended with a very heavy provincial Charge, on some Topick of Privilege, was the real Cause, why the Grants of *Maryland* were not more liberal. After all, there have been Instances, I speak not of more modern Times, in which the Parsimony of the Parliament hath been complained of, and the Notion of Privilege carried to a great Length by the House of Commons; but these have not been thought solid Reasons for stripping their Constituents of their Rights.

been

been entertained with Respect, and productive of all the Effects that could reasonably have been expected from Them. A petty *American* Assembly would not, in Answer to such Requisitions, have impertinently recommended the Reduction of exorbitant Salaries, the Abatement of extravagant, and the Abolition of illegal Perquisites, the Extinction of useless Places, or the disbanding of undeserving, or ill deserving Pensioners, as a more proper and beneficial Method of relieving the public Burthens, than a new and heavy Imposition upon useful and industrious Subjects.

Have great Things been promised for the Ease of the People of *England*, and hath a Measure been fallen upon, that, by putting the Accomplishment of them at a Distance, and keeping Expectation alive, it may contribute to the Prolongation of a Power, which, in the Interim, will find sufficient Opportunities to gratify the Views of Ministerial Avarice or Ambition?

If a Sum had been liquidated, and a precise Demand made, it might perhaps have been shewn, if proportioned to the Circumstances of the Colonies, to be of no real Consequence to the Nation; and, if above their Circumstances, that it would, with the Oppression of the Plantations, prove ruinous to the *British* Manufactures; but, whilst Matters are thus vague, and indeterminate, any Attempt to shew that the *Stamp Duties* will be inadequate to the promised Relief, distress the Colonies, and consequently beggar the *British* Manufacturers, may be obviated by saying, that "the Act is in the Nature of an Experiment; if inadequate, other Methods may be superadded; if inconvenient, it may be repealed, as soon as discovered," and

Hints may be thrown out at the same Time, to cherish the Hopes of the Nation, that there are the best Grounds to expect * the Measure will be productive of all that can be desired or wished.

The frugal *Republicans* of *North-America* (if the *British* Inhabitants there are to be distinguished by a *Nick-Name*, because it implies that They are Enemies to the Government of *England*, and ought therefore to be regarded with a jealous Eye) may be allowed, without derogating from the vast and prodigious Knowledge of a Minister, to be acquainted with their own internal Circumstances better than a Stranger, who must depend upon Information; and that too, most frequently, of Men not the most eminent for their Candour, distinguished by their Sagacity, or respectable for their Integrity. Had Requisitions been made, and the Sum demanded been equitable, and proportioned to their Circumstances, They could have fallen upon Ways and Means less oppressive than the *Stamp Duties*. They have frequently taxed Themselves: They have tried various Methods of Taxation: They know, by Experience, the easiest and least expensive.— The Meaning or Construction of their *Levy-Acts* is settled: They can be carried into Execution, not only at a small Expence, without exhausting a considerable Part of their Produce by the Multiplication of Officers, and their Support; but with-

* It is asserted by the Author of *The Claim of the Colonies*, &c. that the Merchants trading to the several Colonies gave in an Estimate of the Debt due to Them from the Colonies, amounting to 4,000,000 *l*. It would have been a real public Service if he had pointed out how this Debt is to be paid under the Oppression of new and heavy Impositions, or what will be the proper Remedy if there should be a Stoppage in the Payment of 4,000,000 *l*. a Stagnation of Commerce, and want of Employment to the *British* Manufacturers.

out heavy Pains and grievous Penalties, without Oppression of the innocent, giving Countenance to Vexation, and Encouragement to profligate Informers, without the Establishment of arbitrary and *distant* Courts of * Admiralty.

The national Debt is heavy, and it is a popular Scheme to draw from the Colonies a Contribution towards the Relief of the Mother-Country.—The Manner of effecting it is not carefully attended to, or nicely regarded by those who expect to receive the Benefit.—The End is so ardently desired, that, whether the Means might not be more moderate, is not scrupulously examined by Men, who think themselves in no Danger of Injury or Oppression from their Severity. It is affirmed to those who cannot detect the Fallacy of the Assertion, that Millions have been expended *solely* in the Defence of *America*. They believe it, and thence are easily persuaded that the Claim of a Contribution from the Colonies is just and equitable, and that any Measure necessary to secure it, is right and laudable.—It is represented, that unless the Colonies are stripped of the *Trial by Jury*, and Courts of *Admiralty* are established, in which Judges from *England*, Strangers, without Connection or Interest in *America*, removeable at Pleasure, and supported by liberal Salaries, are to preside; unless Informers are encouraged and favoured, and the accused most rigorously dealt by, that the Tax will be eluded—and these Severities are excused on Account of their supposed Necessity. The Colonies are described to be a numerous, flourishing,

* It was formerly held to be a grievous Oppression, that, instead of having Justice at Home, the *English* Subject was drawn to *Rome* by APPEALS; but an *American* is to be drawn from Home, in the FIRST INSTANCE, as well as by Appeals.

and

and opulent People :—It is alledged that They contribute to the national Expence, by Taxes *there*, only the pitiful Sum of 19. 04. per Year, for the Collection of which, an Establishment of Officers, attended with the Expence of 7600 *l. per Annum*, is necessary.—Upon these Premises, the Uneasiness of the Colonies, at being forced to bring more into the common Stock, appears to be unreasonable, if not rebellious ; and They seem rather to deserve Reprehension and Correction, than Favour and Indulgence.

The Successes of the War were obtained as well by the vigorous Efforts of the Colonies, as by the Exertion of *Great-Britain*.—The Faith of *Great-Britain* hath been engaged in the most solemn Manner, to re-pay the Colonies the Monies levied by internal Taxations for the Support of the War.—Is it consistent with that Faith to tax Them towards sinking the Debt in Part incurred by that Re-payment ? The immense Accession of Territory, and Value of the Acquisitions obtained by the Peace, is the Consequence of the Successes of the War.—The Charge of the War is lessened by the Advantages resulting from the Peace.—The Colonies, for a long Course of Time, have largely contributed to the public Revenue, and put *Great-Britain* to little or no Expence for their Protection.—If it were equitable to draw from Them a further Contribution, it does not therefore follow, that it is proper to force it from Them, by the harsh and rigorous Methods established by the Stamp Act; an Act unequal and disproportioned to *their* Circumstances whom it affects ; exempting Opulence, crushing Indigence ; and tearing from a numerous, loyal, and useful People, the Privileges They had, in their Opinion, earned and merited, and justly held

held most dear. If They are really in Debt, the Payment of it hath not been refused, it hath not been demanded.—If one Subject, grown giddy with sudden Elevation, should, at any future Period, rashly declare, that the Colonies should be taxed, at all Events, in the most rigorous Manner; and that Millions of industrious and useful Subjects should be grievously oppressed, rather than himself depart from his Character of Pertinacity and Wilfulness, check the Impulse of a tyrannical Disposition, or forego the Gratification of his Vanity, in a wanton Display of Power, Submission would be an admirable Virtue indeed, if not the Effect of Impotence.

That the Contribution arising from the *Stamp-Duties* is disproportioned to *their* Circumstances from whom it is exacted, is manifest; for They will produce in each Colony, a greater, or less Sum, not in Proportion to its Wealth, but to the Multiplicity of Juridical Forms, the Quantity of vacant Land, the Frequency of transferring landed Property, the Extent of Paper Negotiations, the Scarcity of Money, and the Number of Debtors. A larger Sum will be exacted from a Tobacco-Colony than from *Jamaica*; and it will not only be higher in one of the poorest Colonies, and the least able to bear it, than in the richest; but the principal part of the Revenue will be drawn from the poorest Individuals in the poorest Colonies, from Mortgagors, Obligors, and Defendants. If this be true, does the Act deserve the Encomium of being a *Mode of Taxation the easiest, and the most equal, a Duty upon Property spread lightly over a great Variety of Subjects, and heavy upon none?*

The

The Commons of Great Britain, moreover, in their Capacity of *Representative*, not only Give and Grant the Property of the Colonies; but, in my Construction of the Stamp-Act, (however every Reader may examine and judge for himself) Give and Grant also to certain Officers of the Crown, a Power to tax Them higher still; for these Officers will not, I presume, be called *virtual Representatives* too; and what they shall think fit to levy, by an ingenious Extent of the Fiction, will not be considered as levied with the Consent of the Colonies.—The Instances, I believe, are *rare*, in which the Representatives of the People of *England* have delegated to Officers of the Crown, the Power of taxing their Constituents, nor hath any Distinction yet been advanced to prove, that in their Capacity of *virtual Representatives* of the Colonies, the House of Commons not having the same Confidence reposed in Them, ought to proceed upon peculiar Rules. There was a Statute of *Henry VIII.* by which, I think, the King's Proclamations, with the Consent of the Privy Council, were to operate as Laws; and another Statute of *Richard II.* that the Power of the Two Houses should be vested in Twelve Lords; but these Acts bear no Resemblance to the Stamp-Act.

The Stamping Instruments are to be retained in *England*.—Vellum, Parchment, and Paper, are to be sent to *America*, ready stamped.—The first Commissioner of the Treasury, or the Commissioners, or any Three or more of Them, are, by the Act, empowered to set any Price upon the Vellum, Parchment and Paper, and the Payment of that Price is secured and enforced by the same Pains and Penalties that the Stamp-Duties are.

If the Substitution of an arbitrary civil Law Court, in the Place of the legal Judicatories, and that deserved Favourite, the Common-Law-Trial by Jury, would not justify the Assertion, that the Stamp-Act hath stripped the Colonies of the Guards and Securities provided by the Constitution against Oppression in the Execution of Laws, I would much less presume to say, the vesting in the Commissioners of the Treasury a Power to tax the Colonies, will amply justify the Assertion, that the Stamp-Act hath not left Them even the Shadow of a Privilege.—It is indeed something difficult to imagine how the Order of Democracy, which is as much a Part of the Constitution as Monarchy or Aristocracy, can exist when the People are excluded from a Share in the executing, and a Share in the making of Laws; but that is *not* the present Case; and, though I may not be able to answer a specious Objection, formed upon general Principles, I am not obliged to adopt it, till I am convinced of its Solidity.

A little Examination will find how unfair and deceive the Representation is, that the Colonies in *North America*, “ Two Millions of *British* Subjects, an opulent, thriving and commercial People, contribute to the national Expence, no more than 7 or 800 *l. per Annum* by Taxes raised *there*,” for though it should be acknowledged (which I neither admit nor deny, because I do not know, nor have an Opportunity of coming at the Fact) that the Impositions upon the Inhabitants of the Colonies do not raise *there*, a greater Sum than hath been stated, it doth not follow that “ the Inhabitants of the Colonies are indulged at the Expence of *Great Britain*, and that the neediest *British* Cottager, who out of his scanty

"Pittance hardly earned, pays the high Duties of Customs and Excise in the Price of his Consumptions, has Reason to complain," if immense Sums are raised upon the Inhabitants of the Colonies *elsewhere*.

By such Artifices and Sophistry, is Ignorance misled; Credulity deceived; and Prejudices excited. Thus Oppression gains the Credit of Equity, Cruelty passes for Moderation, and Tyranny for Justice; and the Man who deserves Reproach, is celebrated by Adulation, and applauded by Delusion for his Wisdom and patriotic Virtues.

The Truth is, that a vast Revenue arises to the *British* Nation from Taxes paid by the Colonies in GREAT BRITAIN, and even the most ignorant *British* Cottager, not imposed upon by infamous Misrepresentation, must perceive, that it is of no Consequence to his Ease and Relief, whether the Duties raised upon *America* are paid *there*, and thence afterwards remitted to *Great Britain*, or paid at first upon the produce of the Colonies in *Great Britain*.

In the Article of Tobacco, for Instance, the Planter pays a Tax upon that Produce of his Land and Labour consumed in *Great Britain*, more than Six Times the clear Sum received by Him for it, besides the Expences of Freight, Commission and other Charges, and double Freight, Commission and Charges upon the Tobacco re-exported, by which the *British* Merchants, Mariners and other *British* Subjects, are supported—a Tax, at least, equal to what is paid by any Farmer of *Great Britain*, possessed of the same Degree of Proper-

ty, and moreover the Planter must contribute to the Support of the expensive internal Government of the Colony, in which He * resides.

Is it objected, that the Duties charged upon Tobacco, fall ultimately upon the Consumers of this Commodity in the consequential Price set upon it? Be it so, and let the Principle be established that all Taxes upon a Commodity, are paid by the Consumers of it, and the Consequence of this Principle be fairly drawn, and equally applied.

The *British* Consumers, therefore, ultimately pay the high Duties laid upon Tobacco, in Proportion to the Quantity of that Commodity which They consume—The Colonies therefore, in Proportion to their Consumption of *British* Manufactures, pay also the high Duties of Customs and Excise, with which the Manufacturers are charged in the consequential Price set upon their Consumptions—In their Passage moreover, from the *British* Manufacturers to the *American* Importers, the Commodities go through a great many Hands, by which their Costs are enhanced; the Factors, the Carriers, the Shop-keepers, the Merchants, the Brokers, the Porters, the Watermen, the Mariners, and others, have their respective Profits, from which They derive their Subsistence, and the Support of their Families, and are enabled to pay the high Duties of Customs and Excise, in the Price of their * Consumptions.

The Policy of the late Regulations of the Colonies is of the same Character with their Justice

See the Appendix.

and Lenity: The Produce of their Lands, the Earnings of their Industry, and the Gains of their Commerce centre in *Great Britain*, support the Artificers, the Manufactories, and Navigation of the Nation, and with Them the *British* Landholders too.

Great Britain had ALL before, and therefore can have no more from the Colonies; but the Minister, in the pursuit of a "well-digested, consistent, wise and salutary Plan of Colonization" and Government, a Plan founded upon the "Principles of Policy, Commerce and Finance," chuses to demolish at one Blow, all their Privileges as they understood Them, that he may raise in *America*, a Part of what was before paid in *Great Britain*. But if the Execution of it, instead of improving the Advantages already possessed, confirming the Blessings already enjoyed, and promoting the public Welfare, should happen to distress the Trade, reduce the Navigation, impoverish the Manufacturers, and diminish the Value of the Lands in *Great Britain*; should it drive the *British* Mechanics and Manufacturers to *America*, by depriving Them of their best Customers at Home, and force the Colonies upon Manufactures they are disabled from purchasing, other Topics of Eulogy must be discovered by his ingenious Encomiasts, than his Wisdom or his political Achievements. Upon such an Event, an *American* will have very little Reason to exclaim

*O! me infelicem, qui nunc demum intelligo
Ut illa mihi profuerint quæ despexeram,
Et illa, quæ laudâram, quantum Luctus habuerim!*

The

The Right of Exemption from all Taxes *without their Consent*, the Colonies claim as *British Subjects*. They derive this Right from the common Law, which their Charters have declared and confirmed, and They conceive that when stripped of this Right, whether by Prerogative or by any other Power, they are at the same Time deprived of every Privilege distinguishing Free-Men from Slaves.

On the other Hand, They acknowledge Themselves to be subordinate to the Mother Country, and that the Authority vested in the supreme Council of the Nation, may be justly exercised to support and preserve that Subordination.

Great and just Encomiums have been bestowed upon the Constitution of *England*, and their Representative is deservedly the Favourite of the Inhabitants in *Britain*. But it is not because the supreme Council is called *Parliament*, that They boast of their Constitution of Government; for there is no particular magical Influence from the Combination of the Letters which form the Word; it is because They have a Share in that Council, that They appoint the Members who constitute one Branch of it, whose Duty and Interest it is to consult their Benefit, and to assert their Rights, and who are vested with an Authority, to prevent any Measures taking Effect dangerous to their Liberties, or injurious to their Properties.

But the Inhabitants in the Colonies have no Share in this great Council. None of the Members of it are, or can be of their Appointment, or in any Respect dependant upon Them. There is no immediate Connection; on the contrary, there

there may be an Opposition of Interest; how puerile then is the Declamation, "what will become of the Colonies Birthright, and the glorious Securities which their Forefathers handed down to Them, if the Authority of the *British* Parliament to impose Taxes upon Them should be given up? To deny the Authority of the *British* Legislature, is to surrender all Claim to a Share in its Councils, and if this were the Tenor of their Charters, a Grant more insidious or replete with Mischief, could not be imagined, a Forfeiture of their Rights would be couched under the Appearance of Privilege, &c."

We claim an Exemption from all *Parliamentary* Impositions, that We may enjoy the Securities of our Rights and Properties, which We are entitled to by the Constitution. For those Securities are derived to the Subject from the Principle *that he is not to be taxed without his own Consent*, and an Inhabitant in *America* can give his Consent in no other Manner than in Assembly. It is in the Councils that exist there, and there *only*, that he hath a Share, and whilst He enjoys it, his Rights and Privileges are as well secured as any Elector's in *England*, who hath a Share in the national Councils there; for the Words *Parliament* and *Assembly* are, in this Respect, only different Terms to express the same Thing.

But it is argued, that "if the Common Law of *England* is to be brought, as justifying a Claim of Exemption in any Subject of *Great Britain* from a *Parliamentary* Tax, it will plead against a Tax imposed by a provincial Assembly; for as all the Colony Assemblies derive
" their

" their Authority from the meer Grant of the
 " Crown only, it might be urged that any Tax
 " imposed by Them, is imposed by Authority of
 " the Prerogative of the Crown, and not by full
 " Consent of Parliament. That if this Right in
 " the Crown is acknowledged to exempt the Sub-
 " ject from the Jurisdiction of Parliament in the
 " Case of Taxation, its Power to dispense with
 " Acts of Parliament, or to deprive the same
 " Subject of the Benefit of the common Law,
 " cannot be denied."

One would be inclined to suspect that it is sup-
 posed, something else than Reason may on this
 Occasion conduce to Persuasion.

The *English* Subjects, who left their *native*
 Country to settle in the Wilderness of *America*,
 had the Privileges of *other Englishmen*. They
 knew their Value, and were desirous of having
 Them perpetuated to their Posterity. They were
 aware that, as their Consent whilst They should
 reside in *America*, could neither be asked nor regu-
 larly given in the national Legislature, and that
 if They were to be bound by Laws without Re-
 striction, affecting the Property they should earn
 by the utmost Hazard and Fatigue, They would
 lose every other Privilege which they had enjoyed
 in their native Country, and become meer Tenants
 at Will dependant upon the Moderation of their
 Lords and Masters, without any other Security—
 That as their Settlement was to be made under
 the Protection of the *English* Government, They
 knew, that in Consequence of their Relation to
 the Mother-Country, They and their Posterity
 would be subordinate to the supreme national
 Council,

Council, and expected that Obedience and Protection would be considered as reciprocal Duties.

Considering Themselves, and being considered in this Light, They entered into a Compact with the Crown, the Basis of which was, *That their Privileges as English Subjects, should be effectually secured to Themselves, and transmitted to their Posterity.* And as for this Purpose, precise Declarations and Provisions formed upon the Principles, and according to the Spirit of the *English Constitution* were necessary; CHARTERS were accordingly framed and conferred by the Crown, and accepted by the Settlers, by which all the Doubts and Inconveniences which might have arisen from the Application of general Principles to a new Subject, were prevented.

By these Charters, founded upon the unalienable Rights of the Subject, and upon the most sacred Compact, the Colonies claim a Right of Exemption from Taxes *not imposed with their Consent.*—They claim it upon the Principles of the Constitution, as once *English*, and now *British* Subjects, upon Principles on which their Compact with the Crown was originally founded.

The Origin of other Governments is covered by the Veil of Antiquity, and is differently traced by the Fancies of different Men; but, of the Colonies, the Evidence of it is as clear and unequivocal as of any other Fact.

By these declaratory Charters the Inhabitants of the Colonies claim an Exemption from *all Taxes not imposed by their own Consent, and to infer* from

From their Objection to a Taxation, to which their Consent is not, nor can be given, *that They are setting up a Right in the Crown to dispense with Acts of Parliament, and to deprive the British Subjects in America of the Benefits of the common Law*, is so extremely absurd, that I should be at a Loss to account for the Appearance of so strange an Argument, were I not apprized of the unworthy Arts employed by the Enemies of the Colonies to excite strong Prejudices against Them in the Minds of their Brethren at Home, and what gross Incongruities prejudiced Men are wont to adopt.

Though I am perswaded that this Reasoning hath already been sufficiently refuted, and that no sensible and dispassionate Man can perceive any Force in it, yet I cannot help remarking, that it is grounded upon a Principle, which, if it were possible for the Examiner to establish it, would entitle him to the Applause of the Inhabitants in *Great Britain*, as little as to the Thanks of the Colonies.

From what Source do the Peers of *England* derive their Dignity, and the Share They have in the *British Legislature*? Are there no Places in *England* that derive their Power of chusing Members of Parliament from royal Charters? Will this Writer argue, that the Crown may, by Prerogative, tax the Inhabitants of *Great-Britain*, because the Peers of *England*, and some Representatives of the People, exercise a legislative Authority under royal Patents and Charters? It must be admitted that all the Members of the House of Commons are freely chosen by the People, and are not afterwards subject to any Influence of the Crown or the Ministry: And are not

the Members of the lower Houses of Assembly as freely chosen also by the People ; and, in Fact, as independent as the Members of the House of Commons ! If the Truth were confessed, the Objection would not be, *that the Colonies are too dependent upon the Crown*, or that their Claim of Exemption from all Taxes, not imposed by their own Consent, *is founded upon a Principle leading to Slavery*. At one Time, the North Americans are called *Republicans* ; at another, *the Assertors of Despotism*. What a strange Animal must a North American appear to be from these Representations to the Generality of *English* Readers, who have never had an Opportunity to admire, that He may be neither black, nor tawny, may speak the *English* Language, and, in other Respects, seem, for all the World, like one of Them !

“ The common Law, the great Charter, the “ Bill of Rights,” are so far from “ declaring, “ with one Voice, that the Inhabitants of the Co- “ lonies shall be taxed by no other Authority than “ that of the *British Parliament*,” that They prove the contrary ; for the Principle of the common Law is, *that no Part of their Property shall be drawn from British Subjects, without their Consent, given by those whom They depute to represent Them* ; and this Principle is enforced by the Declaration of the GREAT CHARTER, and the Bill of Rights ; neither the one nor the other, introducing any new Privilege. In Great-Britain, the Consent of the People is given by the House of Commons ; and, as Money had been levied there for the Use of the Crown, *by Pretence of Prerogative, without their Consent*, it was properly declared at the Revolution, in Support of the Constitution, and in Vindication of the People’s Rights ; that the levy-
ing

ing of Money, by *Pretence of Prerogative*, without Grant of Parliament, *i. e.* without their Consent who are to pay it, is illegal, which Declaration was most suitable to the Occasion, and effectually establishes the very Principle contended for by the Colonies.

The Word *Parliament*, having been made use of, the *Letter* of the Declaration is adhered to, and the Consequence drawn, that no *British* Subject can be legally taxed, but by the Authority of the *British Parliament*, against the Spirit and Principle of the Declaration, which was aimed only to check and restrain the *Prerogative*, and to establish the Necessity of obtaining *the Consent* of those on whom Taxes were to be levied. Is not this a new Kind of Logic, to infer from Declarations and Claims, founded upon the necessary and essential Principle of a free Government, that the People ought not to be taxed without their Consent, that therefore the Colonies ought to be taxed by an Authority, in which their Consent is not, nor can be concerned; or, in other Words, to draw an Inference from a Declaration or Claim of Privilege, subversive of the very Principle upon which the Privilege is founded? How awkwardly are the Principles of the Revolution applied by some Men! What Astonishment would the Promoters of that glorious Measure, those Patrons and Friends of Liberty, did They now tread the Stage of this World, express, that a *Word*, by which They meant to assert the Privileges of the Subject, and restrain despotic Power, should be relied upon to demolish the very Principle by which They themselves were animated, and after all their Pains and Hazards to establish the generous Sentiments of Liberty, that those who feel and enjoy

the Blessings of their successful Struggles, should not be able to raise a Thought beyond the Ideas affixed to systematic Terms.

It was declared also by the *Bill of Rights*, that the Elections of *Members of Parliament* ought to be free, and the common Law laid down the same Rule before, which is as applicable to the Election of the Representatives of the Colonies, as of the Commons of *Great-Britain*. But with the Help of the Examiner's Logic, it might be proved from the *Letter* of the *Bill of Rights*, that the Elections only of *Members of Parliament* ought to be free, for the Freedom expressed in the *Bill of Rights*, is as much attached to Elections of *Members of Parliament*, as the Authority to grant Money is to the *British Parliament*, and if the Declaration in the one Case implies a Negative, there is the like Implication in the other. If, moreover, the common Law, the great Charter, and the *Bill of Rights*, do really, as the Examiner asserts, with one Voice declare, that the Inhabitants of the Colonies ought to be taxed only by the *British Parliament*, it is not consistent with that Character of Vigilance, and Jealousy of their Power, commonly ascribed to the *British Parliament*, that, from their first regular Settlement to the Reign of *George III*, the *American Assemblies* should not only have been suffered, without any Animadversion, without one Resolve, or even a single Motion to restrain Them, to encroach upon the Jurisdiction and Authority of the *British Parliament*; but that the Parliament should never before the late *Stamp Act*, in one Instance, have imposed an internal Tax upon the Colonies for the single Purpose of Revenue, and that, even when Acts of Assembly passed in Consequence of Ministerial enforced by royal

royal Requisitions have been laid before Them, They should be so far from objecting to their Validity, as actually to recognize the Authority of the provincial Legislatures, and upon that Foundation superstruct their own Resolves and Acts.

But though it hath been admitted, that the *Stamp-Act* is the first Statute that hath imposed an internal Tax upon the Colonies *for the single Purpose of Revenue*, yet the Advocates for that Law contend, that there are many Instances of the Parliament's exercising a supreme legislative Authority over the Colonies, and actually imposing *internal Taxes* upon their Properties — that the Duties upon any Exports or Imports are internal Taxes — That an Impost on a foreign Commodity is as much an internal Tax, as a Duty upon any Production of the Plantations — That no Distinction can be supported between one Kind of Tax and another, an Authority to impose the one extending to the other.

If these Things are really as represented by the Advocates for the *Stamp Act*, why did the *Chancellor of the Exchequer* make it a Question for the

* I have presumed to mention this Fact upon the Authority of private Intelligence, as well as the News Papers, and other Publications, and though the Chancellor of the Exchequer is not named, yet the Fact seems in general to be referred to in the Postscript to the excellent Letter concerning *Libels, Warrants, Seizure of Papers, and Security of the Peace, &c.* in the following Words: "Otherwise (i. e. if it were not right for the Parliament to resolve general Warrants to be illegal) let me ask how that momentous Resolution touching an *English* Parliament's Right of taxing the Colonies could be justified? It was an independent substantive Resolution, followed by No-thing, (i. e. that Session) and yet was a Resolution not only
" of

the Consideration of the House of Commons, whether the Parliament could impose an *internal Tax* in the Colonies or not, for the *single Purpose of Revenue?*

It appears to me, that there is a clear and necessary Distinction between an Act imposing a Tax for the *single Purpose of Revenue*, and those Acts which have been made for the Regulation of Trade, and have produced some Revenue in *Consequence of their Effect* and Operation as *Regulations of Trade*.

The Colonies claim the Privileges of *British Subjects*—It has been proved to be inconsistent with those Privileges, to tax Them *without their own Consent*, and it hath been demonstrated that a Tax imposed by Parliament, is a Tax *without their Consent*.

The Subordination of the Colonies, and the Authority of the Parliament to preserve it, have been fully acknowledged. Not only the Welfare, but perhaps the Existence of the Mother Country, as an independent Kingdom, may depend upon her Trade and Navigation, and these so far upon her Intercourse with the Colonies, that if this should

“ of extreme Magnitude, but on the most general and highest
 “ legal Nature, involving in it a Decision of the first and most
 “ fundamental Principles of Liberty, Property, and Government;
 “ and well worthy also, as to the temporary Policy of it, the
 “ most serious of all Consideration. This was resolved too if I am
 “ informed right, at the Close of the Night, and the Rising of
 “ the House; so that every Body must have taken it as a clear
 “ Thing, that They could at any Time come to a Resolution
 “ upon any general Point of Law, whenever They should see
 “ it expedient so to do, *sed Verbum sapienti sat est.*”

be neglected, there would soon be an End to that Commerce, whence her greatest Wealth is derived, and upon which her maritime Power is principally founded. From these Considerations, the Right of the *British Parliament* to regulate the Trade of the Colonies, may be justly deduced; a Denial of it would contradict the Admission of the Subordination, and of the Authority to preserve it, resulting from the Nature of the Relation between the Mother Country and her Colonies. It is a common, and frequently the most proper Method to regulate Trade by Duties on Imports and Exports. The Authority of the Mother Country to regulate the Trade of the Colonies, being unquestionable, what Regulations are the most proper, are to be of Course submitted to the Determination of the Parliament; and, if an *incidental Revenue* should be produced by such Regulations; these are not therefore unwarrantable.

A Right to impose an internal Tax on the Colonies, without their Consent *for the single Purpose of Revenue*, is denied, a Right to regulate their Trade without their Consent is admitted. The Imposition of a Duty, may, in some Instances, be the proper Regulation. If the Claims of the Mother Country and the Colonies should seem on such an Occasion to interfere, and the Point of Right to be doubtful, (which I take to be otherwise) it is easy to guess that the Determination will be on the Side of Power, and that the Inferior will be constrained to submit*.

The
In the Reign of our great Deliverer, when the *English* and the *Dutch* were at War with *France*, They joined in preventing the Northern Powers from carrying on a Trade with the Enemy.

The Writer on the Regulations lately made with Respect to the Colonies, who is said to have been well informed, asserts a Fact, which indisputably proves, that the Impositions mentioned, were only Regulations of Trade, and can, with no kind of Propriety, be considered in any other Light. The Fact he asserts, is, that "the whole Remittance from all the Taxes in the Colonies, at an Average of Thirty Years, has not amounted to 1900 *l.* a Year, and in that Sum, 7 or 800 *l.* *per Annum* only, have been remitted from *North-America*; and that the Establishment of Officers, necessary to collect that Revenue, amounts to 7600 *l.* *per Annum*.

It would be ridiculous indeed to suppose, that the Parliament would raise a Revenue by Taxes in the Colonies to defray Part of the national Expence, the Collection of which Taxes would increase that Expence to a Sum more than three Times the Amount of the Revenue; but, the Impositions being considered in their true Light, as Regulations of Trade, the Expence arising from an Establishment necessary to carry Them into Execution, is so far from being ridiculous, that it may be wisely incurred.

The Author of the Claim of the Colonies, &c. gives (as hath been observed) the Epithets of un-

my. *M. Groning* having formed a Design, to prove the Right of the Northern Powers to a free Trade and Navigation, communicated his Plan to and desired the Opinion of Baron *Puffendorf* upon it, who observed that as the Question had not been settled upon clear and undeniable Principles, and there was a Mixture of Fact and Right, the Confederates might contend that They have a Right to distress the Enemy, and, as the Means to attain that Purpose, to restrain the Trade of the Northern Powers, an Argument that with superior Force would be conclusive.

just

just and partial, to a Tax which should be imposed upon the Non-Electors, only in *Britain*; and, in that very Instance, proves, that a Tax upon the Non-Electors in the Colonies, is more unjust and partial, and yet undertakes to defend the Justice of it; and the Writer on the Regulations of the Colonies declares, that it is in vain to call the Acts He has cited as Precedents, by the Name of mere Regulations, notwithstanding He hath irrefragably proved, that They are ridiculous, if considered in any other Light. (See *The Regulations of the Colonies*, &c. * pag. 105—57, and *The Claim of the Colonies*, &c. pag. 28, 29, 30.)

Though I conceive that the Distinction which hath been suggested, is sufficiently evident, and that the Argument from Precedents hath been refuted, yet, as there have been two or three Instances particularly enforced and relied upon, I must beg the Reader's Patience whilst I examine Them separately, without undertaking the Task to remove every Incongruity to be found in the Writings of the Enemies of *America* on this Occasion; for it would require an *Urcules* to cleanse the Stable.

The 5th Geo. II. it is alledged, “ *abrogates so much of the Common Law as relates to Descents of Freeholds in America, takes from the Son the Right of Inheritance in the Lands the Crown had granted to the Father*, and his Heirs in absolute

* A grave Answer to a little pert Pamphlet, called *the Objections to the Taxation*, &c. would be too ludicrous. When the Author talks of Orders to be observed under Pains and Penalties, he uses the awful Style of a L—d of T—, but it was too constrained for him to support, and he therefore very naturally relapsed into the Character of a Jack-Pudding. He had very little Reason to apprehend that *Lecke*, *Sidney*, or *Siddu*, would be called upon to pull off his—Cap.

" Fee, makes them Assets, and applies Them to
 " the Payment of Debts and Accounts contracted
 " by the Father *without the Participation of the*
 " *Sen*; it sets aside the Sort of Evidence required
 " by the Common Law, and *established by every*
 " *Court of Justice in America*, in Proof of a Debt,
 " and enjoins the Admission of an *ex Parte Affi-*
 " *davit*. The Power of Parliament having been
 " exercised to take away the Lands of the People in
 " America, the most sacred Part of any Man's
 " Property, and *disposing of Them for the Use of*
 " *private Persons Inhabitants of Great-Britain*, who
 " can question," says the Examiner, " the Parlia-
 " ment's Right to take away a *small Part* of the
 " Products of those Lands, and apply it to the
 " *public Service?*"

It is very observable, that in applying this Statute,
 a Language is made use of, which gives the Idea
 of Violence; and it must be confessed, that great
 Aggravation of Features, and strong Colouring,
 were necessary, to make it in any Degree resemble
 the Impositions of the *Stamp-Act*.

It would be useless, as well as tedious, to point
 out every Misrepresentation in this Application,
 since that it will be effectually done, by briefly
 shewing the Effect of the 5th Geo. II. and sug-
 gesting the Occasion of making that Statute.

Lands, Negroes, &c. in the Plantations, are
 made Assets for the Satisfaction of all Debts owing
 to his Majesty, or *any of his Subjects*, in like Man-
 ner as Real Estates are, by the Law of *England*
 liable to the Satisfaction of Debts due by Spe-
 cialty.

If

If the Creditor resides in *Great-Britain*, the Affidavits of his Witnesses taken there, are to be allowed as Evidence, and to have the same Force their Testimony would have, if given, *viva Voce*, in open Court.

The Evidence mentioned in the Statute, prevailed in most, if not all the Colonies, before the Statute, and Lands were also liable to the Satisfaction of all Debts in most Instances, by the Method practised also in the Court of Chancery in *England*, of marshalling Assets. In some of the Colonies, without this Circuity, Lands were immediately liable to simple Contract Debts.

Independent of the Statute, when the Creditor obtains a Judgment against his Debtor, *all* his Lands, &c. over which he has a *disposing* Power, are liable, and, since the Statute, only *such* Lands, &c. are Assets, as the Debtor had a Power to dispose of. It appears then, that all the Effect of the Statute on this Head, is to subject Real Estates to the Payment of Debts *after* the Death of the Debtor, (for the most Part, the Case before the Statute) which might have been made Subject *before* his Death.

In many of the Colonies, the provincial Creditors of the deceased Debtors, were preferred to the *British*, in the same Degree, by Acts of Assembly which carried the Appearance of Partiality; tho' in Fact, the Effect of the Laws of *England* gave rise to Them; for, upon Bankruptcies in *Great-Britain*, the Steps required by the Statutes to entitle Creditors to a Satisfaction, effectually exclude Colony Creditors in most Cases, and their Distance, when their Debtors die in *Great-Britain*, where Colony Creditors have not standing Agents as the

Merchants have in the Plantations, and there happens a Deficiency of Assets, shuts them out likewise from all Chance of Satisfaction in the usual Scramble among Creditors for the Debtor's Estate on such Events.

In some of the Colonies They changed, by Acts of Assembly, certain Species of personal Property, *e. g.* Negroes, into the Nature of real Estates, by making Them descendible; and, by this Alteration of the Common Law, and Confusion of the former Distinction of Property, very considerably diminished the personal Fund, liable to *all* Debts.

As these Circumstances were represented, and believed to be great Discouragements to the Trade of the Mother Country, after repeated Requisitions to provide a Remedy in the Colonies, in which the Grievance was most sensibly felt, had been disregarded, the Statute was finally made.

This was, without Doubt, a Subject upon which the Superintendence of the Mother-Country might be justly exercised; it being relative to her Trade and Navigation, upon which her Wealth and her Power depend, and the Preservation of her Superiority, and the Subordination of the Colonies, are secured, and therefore is comprehended in the Distinction.

After citing, and applying this Statute, the Examiner takes Occasion to insult a Gentleman of a most amiable and respectable Character, because he presumed, it seems, to question the Universality of Parliamentary Power, and appears to be so totally occupied in the Business of Defamation, as not to be aware of his running into the most egregious

gious Inconsistencies. If the Examiner is a Lawyer, he has betrayed the most shameful Ignorance; if an Agent, the most infamous Unfaithfulness. Had the *American Chief Justice* acted in *England*, as too many of his Countrymen have done—Had He paid his Court to Power, by mean Compliances, and endeavoured to recommend himself, by inventing Accusations against the Colonies, by representing the Inhabitants in Them, as a refractory, disloyal, and rebellious People, and by proposing Schemes for their Depression—Had he not firmly maintained his Character of Honour and Probity, we should not have seen this Impeachment of his Understanding; but he left the Task of Prostitution to the Man of sordid Views,

*Ille superbos Aditus Regum,
Durajq; fores, expers Somni
Colat——*

“ Had the Colonies,” says the Examiner, “ agreed to the Imposition of the Stamp-Duties, “ a Precedent would have been established for “ their being consulted, before any Imposition “ upon Them by Parliament would hereafter take “ Place.” He intimates that They were advised by some of their Agents to take this Course: If such Advice hath been given, it was weak or insidious, and the Agents, who recommended the Measure, ought to be removed for their Incapacity or their Treachery.

How would the Precedent have been established, or, if it had, what would have been the Advantage? This Conduct would have admitted, that the Colonies might be taxed at any Time, and in any Manner, without their Consent; and
confe-

consequently, would at once have been an effectual Surrender of all their Privileges as *British* Subjects.

If Precedents were to be regarded, when a Tax in *America*, for the *single Purpose of Revenue* is required, they are not wanting. Upon such Occasions, the Course hath always, and uniformly been, 'till the Imposition of the Stamp-Duties, to transmit Requisitions to the Colonies; and, if the Instance cited by the Examiner, is, in any Degree pertinent, he has shewn in his Appendix, that the Method of Requisition was in *that* pursued; for, the Lords of Trade, in their Report, expressly mention the Refusal of the Colonies to comply with the Requisitions transmitted to them, to remove the Grievance complained of.

The Clause in the Mutiny Act during the late War is also relied upon, but with how much Propriety, few Words will evince.

The Acts of Assembly of each Colony, could have no obligatory Force beyond the Limits of each; but the Service of the Colony Troops, was not confined within the same Colony in which They were raised; it is therefore evident that the Provincial Legislatures, had not an Authority adequate to the great Object of the military Operations in *America*, which was not merely the Defence of the Plantations, by Measures executed within their Boundaries, but the Enemy was attacked in his own Country, and for this Purpose the *British* and *American* Troops acted conjunctly. On this Occasion it was not only convenient, that the Troops employed in the same Service, should be subject to the same Discipline, but it was indispensably

penfably neceffary that this Discipline fhould be eftablifhed by *Act of Parliament*, the Authority of *Provincial Legislatures* being deemed to be incompetent. And it is to be remarked, moreover, that the Provincial Troops were raifed and paid by the Colonies, and that it was in the Power of their Affemblies, a Power exercifed by fome of Them, to difband or reduce Them when They pleafed, and therefore their fupporting and keeping them up, was an effectual Conſent to the Act of Parliament; but, as hath been ſhewn, an internal Tax may be as completely and adequately laid in every Colony, by the Authority of the *refpective Affemblies*, as by the *British Parliament*, and therefore there is not the ſame Neceffity for the Interpoſition of the Mother Country in this, as in the other Inſtance. and the Colonies with Reference to the Stamp-Act, are not called upon to do any Act expreſſive of their Aſſent to it, nor is it in their Power to hinder it's taking Effect in the fullreſt Extent.

The Act for *the Eſtabliſhment of a Poſt-Office in the Colonies* (9 Anne, c. 10.) comes the neareſt to the Subject of any Regulation that hath been mentioned; but yet it is materially diſtinguiſhable from the Stamp Act. For the ſame Reason that an Act of Parliament was neceſſary to ſecure the Discipline of the Provincial Troops, acting in Conjunction with the *British Forces*, during the late War, the Authority of Parliament might be proper for the general Eſtabliſhment of a regular Poſt-Office, for as the Laws of each Colony are in their Operation confined within the Limits of each, prohibitory and compulſive Clauſes to inforce a general Obſervance, without which the Eſtabliſhment would fail, might be eluded. If a Man ſhould maliciously give a Wound in one Colony, and the wounded

wounded Person die in another, the Offender could not be convicted of Murder, **because** the whole Fact constituting that Crime, would not be cognizable in the Colony where the Wound was given, or the Death happened; and the same Principle is applicable to every other inferior Offence, and intimates in what Manner prohibitory Clauses might be evaded. This Matter therefore of the Post-Office, may be referred to the general Superintending Authority of the Mother-Country, the Power of the Provincial Legislatures being too stinted to reach it. In this View, and upon the Consideration of the general Convenience and Accommodation arising from the Establishment, the People of *America* have not complained of it, but if this Instance were more pertinent than it is, it would only prove what hath been too often proved before—When Men do not suspect any Designs to invade their Rights, and subdolous Steps taken to that End, are productive of immediate Convenience without pointing out their destructive Tendency, They are frequently involved in Ruin before they are aware of Danger, or that the Conduct flowing from the Negligence of innocent Intentions, may afford an Handle to Men of different Dispositions, for the Commission of Oppression—Of the Truth of these Observations the Histories of all People who have once been blessed with Freedom, and have lost it, exhibit abundant Examples.

When Instances are urged as an authoritative Reason for adopting a new Measure, They are proved to be more important from this Use of Them, and ought therefore to be reviewed with Accuracy, and canvassed with Strictness. What is proposed ought to be incorporated with what hath been done, and the Result of both stated
and

and considered as a Substantive original Question, and if the Measure proposed is incompatible with the constitutional Rights of the Subject, it is so far from being a rational Argument, that Consistency requires an Adoption of the proposed Measure, that, on the contrary, it suggests the strongest Motive for abolishing the Precedent: when therefore an Instance of *Deviation* from the Constitution is pressed as a Reason for the *Establishment* of a Measure striking at the very Root of all Liberty; though the Argument is inconclusive, it ought to be useful.

Wherefore if a sufficient Answer were not given to the Argument drawn from Precedents, by shewing that none of the Instances adduced are applicable, I should have very little Difficulty in denying the Justice of the Principle on which it is founded. What hath been done, if wrongful, confers no Right to repeat it. To justify Oppression and Outrage, by Instances of their Commission, is a Kind of Argument which never can produce Conviction, though it may *their* Acquiescence, whom the Terror of greater Evils may restrain from resisting, and thus the Despotism of the East may be supported, and the natural Rights of Mankind be trampled under Feet. The Question of Right, therefore, doth not depend upon Precedents, but on the Principles of the Constitution, and hath been put upon it's proper Point already discussed, whether the Colonies are represented, or not, in Parliament.

As the Name of *Hampden* occurred to the Examiner in his Design of casting an oblique Reflection upon the Colonies, it is surprizing he did not recollect, that very numerous Precedents have

been applied in the Defence of an arbitrary and oppressive Proceeding, destructive of the essential Principle of *English* Liberty. But though meer Acts of Power prove no Right, yet the real Opinion entertained of it, may be inferred from Forbearance; for Mankind are generally so fond of Power, that they are oftner tempted to exercise it beyond the Limits of Justice, than induced to set Bounds to it from the pure Consideration of the Rectitude of Forbearance. Wherefore if I had denied the Principle of this Kind of Reasoning, without shewing the Defects of the artificial painted Precedents which have been produced, I might still very consistently urge, that, the repeated and uniform Requisitions of the *English* Ministers, as often as Occasions for the *single Purpose of Revenue* have happened, transmitted to the Colonies to tax Themselves by Provincial Acts, and the Acts of Parliament regulating the Trade of the Plantations, as well as of *Ireland*, without one Instance, before the Stamp-Act, of a Tax imposed by Parliament upon either, for the *unmixed Purpose of Revenue*, prove, that the Imposition of a Tax upon them without their Consent, hath constantly been held to be inconsistent with their Constitutional Rights and Privileges. I have joined *Ireland* with the Colonies, and presume it will hardly be contended that *Ireland*, over which the Courts of Justice in *England* have a superintendant Power, is not, at least, as subject to *Great-Britain* as the Colonies are.

A most extraordinary Reason hath been given, why the Method of Requisition would have been improper, *viz.* that “ the Sums raised must be
 “ paid into the Exchequer, and .. levied by the
 “ Provincial Assemblies, the Parliament would
 “ have no Right to enquire into the Expenditure
 “ of

“ of them.” This is so extremely futile, that it would be almost absurd to bestow a serious Refutation upon it.

Why must the Sums raised be paid into the Exchequer? If the Intention is to apply them in the Colonies to any internal Purpose, why must they be remitted to *Great-Britain*? If Armies are to be kept up in *America*, to defend the Colonies against *Themselves*, (for it can hardly be imagined that Troops are necessary for their Protection against any foreign Enemy) or are to be employed in the national Service of Cropping the Ears, and Slitting the Nostrils of the Civil Magistrates, as Marks of Distinction *, why must the Money be paid into the Exchequer? Or, if it should be paid into the Exchequer, in order to be applied towards sinking the national Debt, why might not the Parliament enquire into the Application of it? Does the Examiner, in his Idea of the Parliament, figure to himself a Monster with an Hand that can reach to the utmost Verge of the *British* Dominions, and clutch and crush Millions of Subjects at a Gripe; but, when the Object is near, apt to be rendered, by some magical Influence, so short, and so feeble, as not to be able to reach the *Exchequer*, or to squeeze the *Chancellor* of it?

We are assured that there never can be any irregular “ Attempts of the Prerogative upon our “ Rights, whilst we are blessed with a Prince of the “ glorious Line of *Brunswick* upon the Throne of “ *Great-Britain*.” I have all the Confidence in the excellent Dispositions of our present most gracious Sovereign that an *Englishman* ought to have, but I can’t penetrate into Futurity; and, as the

* See the Narrative of the Outrages committed by the soldiery, on Mr. Justice *Walker* in *Canada*.

Examiner hath not yet established the Character of a Prophet; I must consider this Assertion rather as a curious Specimen of Lip-Loyalty, I will not call it extravagant Adulation, than as a sober Recommendation, to surrender all those Guards and Securities of Liberty, which the Constitution of a Free Government hath provided; but, if the *British Americans* should ever be reduced to the unhappy Necessity of giving up their Natural Rights, and their Civil Privileges, I believe They would as soon make the Surrender to a Prince of the *Line of Brunswick*, as to any other Mortal, or Number of Mortals, in the Universe.

We have seen too a Piece in some of our late News-Papers, all bedawbed with the Lace of Compliment.—There is no End to human Ambition! It is perpetually restless, and pushing forward. If a little P—t—r† is raised to the Title of Excellency, and the Rank of a Kind of Viceroy, there is still a Summit beyond the Eminence to which he hath been elevated, that he is solicitous to gain.

It hath been truly said, that “ it will be no easy
 “ Task to persuade the *Americans* to forsake the
 “ Culture of their Lands, to leave the Ways their
 “ Fathers trod, and in which Themselves were
 “ trained, to drop a Business they already under-
 “ stand, in which they have had long Experience,
 “ and by which their Families have thriven, to
 “ change all their Habits of Thinking, and their
 “ Manner of Life, in order to apply to Arts
 “ which they do not know, or know but imper-

† A late notable Speech puts me in Mind of the Ingenuity of the Female Disputant, who used to silence Debate, by crying out, *God bless the King, and what have you to say to that?*

“ fectly,

“fectly, and that where Estates may be easily
 “raised by mere Tillage, the Temptations to
 “Manufacture are wanting; and Men, who can
 “depend upon their Industry alone, will not have
 “Recourse to Arts for Subsistence.” But that
 which Persuasion might not effect, and to which
 peculiar Circumstances might be adverse, Necessity,
 and an Alteration of those Circumstances,
 may accomplish. When the Alternative is pro-
 posed, and the one Part of it assures Success, and
 a comfortable Support by a moderate Application
 of Industry, familiarized by Use, and rendered
 easy by Practice; and the other affording only an
 Experiment of precarious Issue, calling for an
 Application unexperienced and dreaded, attended
 with Perplexity, and productive of irksome Anxi-
 ety, the Generality of Mankind would not hesitate
 in chusing the former. But, though it would
 gain the Preference of Choice, yet, if the Alter-
 native is taken away, and Choice yields to Necessity,
 the Enterprizing will form Projects, the Ju-
 dicious improve, the Industrious execute them.
 Success, in one Instance, will animate the timid
 to make Trial of the Means which have succeeded
 under the Direction of others, stimulate the Phleg-
 matic, and rouse the Indolent—Should the Necessity,
 after a little Time, cease, new Habits may
 become as strong as the old, and the Alternative
 would therefore be altered, the Choice be an Act
 of Deliberation, rather than of blind Impulse;
 old Prejudices would be greatly abated, if not ex-
 tinguished, new Attachments, perhaps, be formed.
 From this Change, different Consequences
 may be conjectured or foretold, and perhaps the
 most Confident might be disappointed by the
 Event. It is not so difficult for Men to strike
 into new Employments and Methods of Life,

when impelled by the Urgency of Distress, nor so easy to call them back to their old Manner of Life, and divert them from new Pursuits experienced to be profitable, and *productive of the best Security against Oppression*, as some seem to apprehend.

It is not contended that the Colonies ought to be indulged in a general Liberty of Exporting and Importing every Thing in what Manner they please; but, since they are hindered from making all the Advantages they might do, and what Advantages might they not make, if under no Checks? They have a good Plea against all Rigour and Severity, not absolutely necessary. That *British* Manufactures come dearer, and not so good in Quality to *America*, as formerly, is a very general Complaint; and what Effect it may have, should they still grow dearer and worse in Quality, or the Colonies be rendered less able to consume them, is a Consideration which concerns *Great-Britain*, at least as much as the Colonies. An Increase of Price, and falling in the Goodness of Quality, is the usual Effect of Monopolies; there is no Danger of Foreigners taking Advantage of this Circumstance in *America*, whatever they may do in other Countries; but the Industry it may give Rise to in *America* when other Circumstances concur, is not difficult to be foreseen.

It must be acknowledged, that the Balance of Trade between *Great-Britain* and her Colonies, is considerably against the latter, and that no Gold or Silver Mines have yet been discovered in the old *American* Settlements, or among the *Treasures* of the new Acquisitions. How then is this Balance to be discharged? The former Trade of the
Co-

Colonies, which enabled them to keep up their Credit with *Great-Britain*, by applying the Balance they gained against Foreigners, is now so fettered with Difficulties, as to be almost prohibited. In order therefore to reduce the Balance against them upon the Trade between the Colonies and *Great-Britain*, this Trade must be contracted, so as to bring the Scales to an Equilibrium, or a Debt will be incurred that cannot be paid off, which will distress the Creditor as well as the Debtor, by the Insolvency of the latter. The Income also of the Colonies which, was before invested in their Trade, will be diminished in Proportion to the Produce of the Stamp-Act, and therefore the Amount of that Produce must be drawn out, which will create a further Reduction of the Trade.

I confess that I am one of those who do not perceive the Policy in laying Difficulties and Obstructions upon the gainful Trade of the Colonies with Foreigners, or that it even makes any real Difference to the *English* Nation, whether the Merchants who carry it on with Commodities *Great-Britain* will not purchase, reside in *Philadelphia*, *New-York*, or *Boston*, *London*, *Bristol*, or *Liverpool*, when the Balance gained by the *American* Merchant in the Pursuit of that Trade centers in *Great-Britain*, and is applied to the Discharge of a Debt contracted by the Consumption of *British* Manufactures in the Colonies, and in this to the Support of the national Expence.

If in Consequence of the Obstructions, or Regulations as they are called, of their Commerce, and the Imposition of Taxes upon their Properties, the Colonies should only be driven to observe

serves the strictest Maxims of Frugality, the Consequence would rather be disagreeable than hurtful—Should they be forced to use new Methods of Industry, and to have Recourse to Arts for a Supply of Necessaries, the Difficulty in Succeeding would prove less than the Apprehension of Miscarrying, and the Benefit greater than the Hope of it. There are few People of the highest, and even of the middle Rank, but would, upon a strict Scrutiny into their ordinary Disbursements, discover some Articles that would admit of Defalcation.

A prudent Man, constrained to abridge his Outgoings, will consider what Articles of Expence may be retrenched or given up, without Distress or Discomfort; and if, after this saving, he still finds that his Expences exceed his Income, he will then consider of what Articles he can provide a Supply by the Application of domestic Industry, or whether some tolerable Substitute may not be fallen upon to answer the Purpose of what he can neither buy, nor hath Skill or Ability to fabricate. He will reflect that the Expedient which is at first but an indifferent Shift, Use and Experience will improve into Convenience, that Practice will confer Knowledge and Skill, and these Facility and Satisfaction; and though the Progress should be slow and gradual, Habit will grow with it, and produce Reconcilement and Content.

What are called in *North-America*, Luxuries, ought for the most Part to be ranked among the Comforts and Decencies of Life, but these will not be relinquished, if a Supply of Necessaries may be provided by domestic Industry.

Food,

Food, thank GOD, They do not, and for Raiment They need not, depend upon *Great-Britain*.

Any thin Covering in the Summer to preserve Decency, and substantial Cloathing in the Winter to repel the Cold, are sufficient for domestic Servants and Labourers, and these may be provided without any Remora to the Business of Tillage, for there are many Intervals in which it is suspended. There are Times too, when the Employment is so slight as to be rather a moderate Exercise, than a laborious Task, when the Work that is done might be performed by half the Number of Labourers without excessive Exertion, or exhausting Fatigue. There are besides in most Families those, whom the Feebleness of immature Years, or their Sex, at particular Periods, or the Decrepitude of old Age, discharge from the Duties of Tillage. Leather, and Wool, and Cotton, and Flax, are at Hand: How easy then is the necessary Cloathing provided for those whose Station does not require any Attention or Regard to Fashion, or Elegance? so easy, that many have already gone into this Manufacture without any other Impulse, than the Spirit of Industry, which cannot bear Inaction, though the Savings on this Head have afterwards been neglected. In this very considerable Branch so little Difficulty is there, that a Beginning is Half the Work. The Path is beaten, there is no Danger of losing the Way, there are Directors to guide every Step. But why should they stop at the Point of cloathing Labourers, why not proceed, when Vigour and Strength will increase with the Progression, to cloath the Planters? When the first Stage is arrived at, the Spirits will be recruited, and the second should be undertaken with Alacrity, since it

may be performed with Ease. In this too, the Experiment hath been made and hath succeeded. Let the Manufacture of *America* be the Symbol of Dignity, the Badge of Virtue, and it will soon break the Fetters of Distress. A Garment of Linsey-Woolsey, when made the Distinction of real Patriotism, is more honourable and attractive of Respect and Veneration, than all the Pageantry, and the Robes, and the Plumes, and the Diadem of an Emperor without it. Let the Emulation be not in the Richness and Variety of foreign Productions, but in the Improvement and Perfection of our own—Let it be demonstrated that the Subjects of the *British* Empire in *Europe* and *America* are the same, that the Hardships of the latter will ever recoil upon the † former.

In Theory it is supposed that each is equally important to the other, that all partake of the Adversity and Depression of any. The Theory is just, and Time will certainly establish it; but if another Principle should be ever hereafter adopted in Practice, and a Violation deliberate, cruel, ungrateful, and attended with every Circumstance of Provocation, be offered to our fundamental Rights, why should we leave it to the slow Advances of Time

† Upon a Surmise that a certain noble Lord, was the Author of some Hardships inflicted upon the Colonies, a reproachful and mischievous Distinction hath been made by some People, between the Natives of *S—t—d*, and of *E—g—d* and *America*, which every judicious Friend of the Colonies must wish to see abolished, and an *Union* rather established than Divisions promoted. Every Man who has his all, and the Welfare of his Posterity at Stake, upon the Prosperity of *America*, as he hath an Interest in common with the Natives of it, ought to be considered as an *American*.—It is an essential Way to make Men Adversaries, to call and treat Them as such.—Besides, laying aside this Consideration, the Distinction is extremely

Time (which may be the great Hops and Reliance, probably, of the Authors of the Injury, whose View it may be to accomplish their Selfish Purposes in the Interval) to prove what might be demonstrated immediately. — Instead of moping, and pining, and whining to excite Compassion, in such a Situation we ought with Spirit, and Vigour, and Alacrity, to bid Defiance to Tyranny, by exposing its Impotence, by making it as contemptible, as it would be detestable. By a vigorous Application to Manufactures, the Consequence of Oppression in the Colonies to the Inhabitants of *Great-Britain*, would strike Home, and immediately. None would mistake it. Craft and Subtilty would not be able to impose on the most ignorant and credulous; for if any should be so weak of Sight as not to See, they would not be so callous as not to Feel it. — Such Conduct would be the most dutiful and beneficial to the Mother Country. It would point out the Distemper when the Remedy might be easy, and a Cure at once effected by a simple Alteration of Regimen.

Of this Measure should there be Apprehensions, and Ministerial Orators and Panegyrists endeavour

trely unjust; for though there is too much Reason to believe that some Natives of *America*, and of *E—g—d*, who have resided in the Colonies, have been instrumental in bringing upon Us the Severities We deplore, yet hath it never been even surmised, I speak it to their Honour, that any Native of *S—t—d* residing, or that ever did reside in *America*, had in any Degree a Hand in them. It is much to be feared, if the Breach which a too eager Prosecution of the little Views of Party, hath made among the Inhabitants of a Colony heretofore the most distinguished for Prudence and Unanimity, should not be closed, in Consideration of the General Calamity, that *America* as well as *Denmark*, will furnish an Instance of the excessive Temerity of political Animosity.

to obviate them by observing, that "it would
 " always be easy to reinstate Things where they
 " were, and that by easing the Colonies of their
 " Burthens, and giving Encouragement to their
 " Produce, the Establishment of any Manufac-
 " ture in *America* might be prevented :". We
 should mark well this Reasoning, and avail our-
 selves of the Instruction given by our Enemies,
 which would point out to Us the Remedy, and
 the more speedy the Application of it the better,
 and that would depend upon ourselves.

Besides the Urgency of such an Occasion (should
 it happen) there would be another powerful In-
 ducement to this simple, natural, easy Method—
 The good or bad Success of one Attempt to op-
 press, generally produces or prevents future Im-
 positions. In common Life a Tameness in bear-
 ing a Deprivation of Part of a Man's Property,
 encourages Rapacity to seize the rest.

Any Oppression of the Colonies, would intimate
 an Opinion of them I am persuaded they do not
 deserve, and their Security as well as Honour
 ought to engage them to confute. When Con-
 tempt is mixed with Injustice, and Insult with Vio-
 lence, which is the Case when an Injury is done
 to him who hath the Means of Redress in his
 Power; if the injured hath one inflammable Grain
 of Honour in his Breast, his Resentment will invig-
 orate his Pursuit of Reparation, and animate his
 Efforts to obtain an effectual Security against a Re-
 petition of the Outrage.

If the Case supposed should really happen, the
 Resentment I should recommend would be a legal,
 orderly, and prudent Resentment, to be expressed
 in

in a zealous and vigorous * Industry, in an immediate Use and unabating Application of the Advantages we derive from our Situation—a Representation which could not fail to produce Effects as beneficial to the Mother Country as to the Colonies, and which a Regard to her Welfare as well as our own, ought to inspire us with on such an Occasion.

The General Assemblies would not, I suppose, have it in their Power to encourage by Laws, the Prosecution of this beneficial, this necessary Measure; but they might promote it almost as effectually by their Example. I have in my younger Days seen fine Sights, and been captivated by their dazzling Pomp and glittering Splendor; but the Sight of our Representatives, all adorned in compleat Dresses of their own Leather, and Flax, and Wool, manufactured by the Art and Industry of the Inhabitants of *Virginia*, would excite, not the Gaze of Admiration, the Flutter of an agitated Imagination, or the momentary Amusement of a transient Scene, but a calm, solid, heart-felt Delight. Such a Sight would give Me more Pleasure than the most splendid and magnificent Spectacle the most exquisite Taste ever painted, the richest Fancy ever imagined, realized to the View—as much more Pleasure as a good Mind would receive from the Contemplation of Virtue, than

* The ingenious Mr. *Hume* observes in his History of *James I.* that the *English* fine Cloth was in so little Credit even at Home, that the King was obliged to seek Expedients by which he might engage the People of Fashion to wear it, and the Manufacture of fine Linen was totally unknown in the Kingdom—What an Encouragement to Industry! This very penetrating Gentleman also recommends a mild Government, as a proper Measure for preserving the Dominion of *England* over her Colonies.

of Elegance; of the Spirit of Patriotism, than the
 Ostentation of Opulence.

Not only, " as a Friend to the Colonies," but
 as an Inhabitant having my All at Stake upon their
 Welfare †, I desire an " Exemption from Taxes
 " imposed *without my Consent*, and" I have reflect-
 ed longer than " a Moment upon the Conse-
 quences:" I value it as one of the dearest Privi-
 leges I enjoy: I acknowledge Dependence on
Great Britain, but I can perceive a Degree of it
 without Slavery, and I disown all other. I do not
 expect that the Interests of the Colonies will be
 considered by some Men, but in Subserviency to
 other Regards. The Effects of Luxury, and Ve-
 nality, and Oppression, Posterity may perhaps ex-
 perience, and SUFFICIENT FOR THE DAY WILL BE
 THE EVIL THEREOF.

† See *The Regulations*, &c. Page 111.

APPEN-

A P P E N D I X.

BY the 12th *Charles II*, the Colonies are restrained from sending the Products enumerated in the Act to *any foreign Ports*.—By the 13th of the same King, they are prohibited from importing Commodities of the Growth or Manufacture of *Europe, except from GREAT-BRITAIN*, saving a few Articles mentioned in this Act.

A Law, which restrains one Part of the Society, from *exporting* its Products to the most profitable Market, *in favour of another*; or obliges it to *import* the Manufactures of one Country that are dear, instead of those of another that are cheap, is effectually a Tax. For if the profitable *Exportation*, and the *Importation* of the cheaper Commodities were permitted, a Tax equal to such Gain in the former Case, and to the Saving in the latter, would leave that Part of the Society, in the same State and Condition, as if under the Prohibition and Restriction above-mentioned. As for Instance, in the Case of *Importation*.—Suppose a Country which I will distinguish by the Name of A, can purchase Commodities of the same Kind, and equal Goodness, 20 per Cent cheaper of B, than she can of C;—then it is clear, if A is prohibited from taking these Commodities of B, and obliged to purchase them of C, that A is just in the same State and Condition, as if she were allowed to purchase the Commodities of B, on paying thereon a Duty of 20 per Cent to C.—This

In-

Instance, *mutatis mutandis*, is equally applicable to the Case of *Exportation*. Hence it appears, that the Country favoured by the Prohibition and Restriction, gains as much thereby, as it would do, if the proportionate Tax were paid to it, upon taking off the Prohibition and Restriction; or, in other Words, the Profit which the one is hindered from making, in Consequence of the Prohibition and Restriction, is made by the other, in whose favour they have been introduced.

It hath been observed by a well-received Writer on the Subject of Trade, that “ a Prohibition acknowledges the Commodities it is laid on, to be good and cheap, otherwise it were needless, and a Prohibition on the Goods of any one Nation, gives a Monopoly to other Nations, that raise the like.”—Again—“ A Prohibition against any one Nation, makes other Nations, having the like Commodities, take the Advantage and raise their Price, and is therefore a Tax †.”

If a Prohibition, extending to one Nation only in favour of many, confers a Monopoly, and is therefore a Tax; a Prohibition extending to all other Nations in favour of one, is indubitably so.

From *Virginia* and *Maryland* are exported, *communibus Annis*, 90,000 Hogsheads of Tobacco to *Great Britain*, of which it is supposed 60,000 are thence re-exported. But these Colonies not being permitted to send their Tobacco *immediately* to foreign Markets *distributively*, in proportion to their Demands, the re-exported Tobacco pays double Freight, double Insurance, Commission and other Shipping Charges. The whole Quantity is, moreover, of Course much depreciated; for going all to *Great-Britain*, the *Home-Market* is overdone, by

† Sir Matthew Decker.

which

which Circumstance, the Quantity required for *Home Consumption* is without Doubt purchased cheaper than it would be, if no more than ~~that~~ were imported into *Great-Britain*, and of this Glut Foreigners, and Purchasers on Speculation also, avail themselves. Besides, a great deal of the Tobacco getting homelate, the rigorous Season hinders it's being re-shipped for some Months, during which, it is dead on hand, and moreover gives Advantage to Buyers—a Loss to the Planter, which would be avoided, if the Tobacco could be immediately sent to it's proper Market.—

The above quoted Author hath computed the Duties, Excises, &c. on Leather, at 50 per Cent. and the Artificial Value of a Bale of *English Cloth* arising from Taxes, Monopolies and ill-judged Laws at 51 per Cent. by which, he means that every Hundred Pounds Worth of that Species of Manufacture, includes in that Sum 51*l.* of Taxes. His Computation is, without Doubt, too low now, Taxes having been increased very considerably since the Time in which he wrote.

	per Cent.
In the gross Sum of the artificial Value, he computed the Amount of the Taxes to be full - - - -	31
Monopolies and ill-judged Laws, therefore stand at - - - - -	20
	51
A Bale of <i>English Cloth</i> costing - - -	£. 100
Includes an artificial Value of - - - -	51
The artificial Value subtracted, leaves the natural Value - - - -	49
	L. But

But lest the Estimate should be objected to on account of it's including 20 per Cent for Monopolies, &c. I will state the artificial Value arising from Taxes, *only* to be 33 *l.* 6 *s.* 8 *d.* which will hardly be objected to, for being too high.

The Colonies, it is suppos'd, take, }
 annually, Manufactures from } *£.* 2,000,000
Great-Britain, to the Amount of }

Therefore they pay an ANNU- }
 AL TAX of - - - - - } *£.* 666,666: 13: 4

To which must be added }
 Freight, Insurance, Com- }
 mission and Shipping Char- }
 ges, amounting at least }
 to 10 per Cent. the Half of }
 which, as it might be saved }
 by back-freight, &c. were }
 the Colonies permitted to }
 import *directly* the Manu- }
 factures of foreign Coun- }
 tries, is computed at - - }

100,000: 00: 0

What may be the Amount }
 from the Restrictions, on }
 all the Enumerated Com- }
 modities (except Tobacco }
 exported from all the Colo- }
 nies, with Subsidies re- }
 tained and Duties laid, }
 upon the most moderate }
 Computation, may, I sup- }
 pose, be stated at - - - }

150,000: 00: 0

£. 916,666: 13: 4

Part of the Commodities sent from *Great-Britain*
 to the Colonies, is first imported into *Great-Britain*
 from

from *foreign Countries*; but the Estimate is not exceptionable on that Account, for the general Calculation on the advanced Price of *British Manufactures*, is extremely low.—Several of the foreign Commodities receive their Perfection in *Britain*.—All of them are enhanced by the Articles of double Freight, Insurance, Shipping, Charges, the Merchant Importer's Commission, the *English* Tradesman's Profit, the Merchant Exporter's Commission, and Subsidies retained. If the Colonies were not restrained from directly importing foreign Commodities, they would, it is presumed, pay less for them, even by 50 per Cent. than they do at present.

It hath been already observed, that there are shipped from *Virginia* and *Maryland*, annually, at an Average, about 90,000 Hogsheads of Tobacco, 60,000 of which, or upwards, are re-exported from *Great-Britain*, to foreign Markets; but they pay to *Great-Britain*, for the Reasons above explained, 3 l. per Hogshead, *i. e.* the Sum of 3 l. upon each Hogshead might be saved if the Tobacco might be *immediately* and *distributively* sent to the respective Markets, in Proportion to their Demands; and an equal Sum is paid also to *Great-Britain*, upon the same Rule of Computation, *i. e.* that these Colonies pay what they might save, if not restrained. For, though the *English* Manufacturer gets the Tobacco he wants, without the double Freight, &c. yet he has the Advantage of the Glut, and an Opportunity of buying it as cheap, as it is sold in *Great-Britain* for the foreign Markets, before the Charges of double Freights, &c. are incurred, and therefore the Planter gets no more for his Tobacco sold for *Home*, than that which is sold for *Foreign* Consumption, and consequently

frequently pays as much for it. For there is great Reason to imagine, that if these Colonies were at Liberty to send their Tobacco *immediately* where they pleased, the Market in *England* would be as profitable as those of *France, Holland, &c.*—But when the Tobacco, under the present Regulation, is purchased for Re-Exportation, the Purchaser undoubtedly considers the Expence he is to be at, before he gets to the foreign Market, as Part of the Price of the Commodity, and therefore lowers his Price to the Merchant in Proportion.

The above Sum of 3 <i>l.</i> for each Hogshead, makes	}	£. 270,000 : 00 : 0
The Amount of the sundry Impositions and Restrictions before mentioned, brought forward, - - - -		

916,666 : 13 : 4

Total Amount of Taxes to <i>Great-Britain</i> - - - - -	}	1,186,666 : 13 : 4

Besides the above Amount of Taxes paid to the Mother- Country, the Colonies in <i>North-America</i> support their own Civil Establishments, and pay Quit-Rents to the Crown and Proprietaries, to the Amount (supposing 600,000 Taxables, at the moderate Rate of 1 <i>5s.</i> each) of - - - - -	}	450,000 : 00 : 0

Total Amount of Taxes paid to our Mother Country, and the Support of our Ci- vil Establishment, <i>annually</i> ,	}	1,636,666 : 13 : 4

Supposing

Supposing the clear annual Rents
 of the Lands in *North-America*,
 (unrestrained by Acts of Par-
 liament) wou'd amount to - - } £. 2,500,000

It appears then, that the whole Tax is upwards of 63 per Cent; and if, therefore, the artificial Value of One Hundred Pounds Worth of *British* Manufacture, (Cloth for Instance) is, according to the above Computation, 33 *l.* 6 *s.* 8 *d.* there was, before the *Stamp-Act*, a Tax paid by the *North-Americans*, near double of that which is paid by the Inhabitants of *England*. If the above Sum of 33 *l.* 6 *s.* 8 *d.* is too low, and ought to be increased, then the Tax on *North-America*, on the Article of Manufactures imported from *Britain*, must also be increased.

It should seem that the Maxim of every Tax upon Labour falling *ultimately* upon the Consumer of its Product, cannot be strictly applied to the Product of the *North-American* Colonies. For, as they are obliged to send their Commodities to some Port in the *British* Dominions, or (where Indulgence is granted to send some of them to other Places) deprived in great Measure of the Benefit of Returns, they are by this Means subjected to dead Freight; and moreover, being confined in their Consumption to a particular Manufacture, and the Commodities they export, being chiefly raw Materials, they have not the Means generally in the Power of other People, by raising the Price of their Labour, to throw their Burthens upon other's; but are, for the most Part, obliged, both in their Exports and Imports, to submit to an arbitrary

Deter-

Determination of their Value, though even below first Cost.

The sanguine Genius of one of the *Anti-American* Writers, brings to my Mind the Fable of the Boy and the Hen that laid *Golden Eggs*. He is not content to wait for the Increase of the *Public Revenue*, by that gradual Process and Circulation of Property, which an Attention to the commercial Interests of the Nation hath established, but is at once for tearing away the Embryo, which, in due Time, might be matured into Fullness of Size and Vigour; without ever reflecting, that when the Hen is destroyed by his Violence, there will be no more *GOLDEN EGGS*. — The following Passage justifies this Observation——

“ If we have from the Colonies their *ALL* already, we only have it (says he) by Trade, and not by Taxes; and surely it is not the same Thing, whether the Wealth be brought into the Public Coffers by Taxes, or coming in by Trade, flows into the Pockets of Individuals, and, by augmenting his Influence with his Wealth, enables the Merchant to plunge us into new Wars and new Debts for his Advantage *.”

The Man who thinks the Gains of the Merchant are dangerous, and that the Welfare of the Manufacturers, the Landholders, &c. doth not depend upon the Trade and Navigation of *Great-Britain*, is very consistently an Advocate for a Measure which hath a direct Tendency to check them; but whether this Opinion, and very consistent Conduct might not be more serviceable in some

* The Objections to the Taxation, &c. considered.

other Employment, than in that of a L — of T —, is submitted to their Consideration, who are the Judges of Merit, and the Dispensers of its Rewards.

For a Reason, which the above Opinion suggests, I shall subjoin an Estimate of the Duties upon Tobacco consumed in *Great-Britain*, and of the Profit to the Planter on that Tobacco. — The intelligent Reader will not apprehend it to be my Meaning, that the Planter pays out of his Pocket all the Duties laid on Tobacco, or be at a Loss to infer, that the Estimate has been made with no other View, than to obviate the Principle others by their Writings seem to adopt.

The old Subsidy is One Penny per Pound, 25 per Cent deducted.

All the other Duties are Seven Pence, and one Third per Pound, 15 per Cent deducted.

An Hogshead of Tobacco, at an Average, contains 952 lb.

The whole Duties therefore, - - £. 27: 14: 0

The Amount of the whole }

Duties on 30,000 Hog- } £. 831,000: 00: 0
sheads, is - - - - - }

The full clear Proceeds of an Hogshead of Tobacco, reckoning 952 lb in each Hogshead, has not, on an Average for some Years past, exceeded 4 l. † wherefore, on 30,000 Hogsheads, the Planters

† See before, p. 76. The attentive Reader will observe, that the net Proceeds of a Hogshead of Tobacco, at an Average, are 4 l. and the Taxes 3 l. —, together, 7 l. —. *Queere*, How much per Cent does the Tax amount to, which takes from the two wretched Tobacco Colonies, 3 l. out of every 7 l. ? And how deplorable must their Circumstances appear, when their vast Deb: to the Mother-Country, and the annual Burthen of their civil Establishments are added to the Estimate? In these two Colonies there are upwards of 180,000 Taxables.

get 120,000 *l.* How much of the above Sum of 831,000 *l.* is nett to the Revenue, I shall not undertake to say ; but I presume it may be safely asserted, that no Part of this, or any other Public Money, is touched by any *Americans*, whether *they have great Powers of Speech* or not ; though any Gentleman who might be affected by it, is not to be blamed for his Apprehension, that a *sudden Importation* of a certain Commodity, might hurt the *home Market*.

The Sum of the Taxes, paid in *North-America*, will appear enormous to those, who, having been told that these Colonies pay only 7 or 800 *l. per Annum*, in Consequence of Taxes laid *there*, might be led, in their Dependence upon *Ministerial Candor*, to believe, that they paid no more *elsewhere* ;—but to others, who are better acquainted with the Subject, the Computation will appear too low.—From these Observations it may be inferred what vast Wealth in *Taxes only*, the Mother-Country has, in the Course of a Hundred Years, drawn from her Colonies ; and how *profoundly well-informed* the Writer is, who, with equal Pertinency and Modesty pronounces, “ that it is *now* high Time “ for *England* to draw some *little* Profit from her “ Colonies, after the *vast Treasure she has expended* “ *on their Settlement.*”

I confess that the above Computations are conjectural, but I believe they are probable. I mean that those, who are best acquainted with the Subject, will think the Charge upon *North-America* is not exaggerated, and which I think very naturally accounts for the enormous Debt she at present labours under to the Mother-Country.

Dr. *Davenant* observes, that, “ if ever any “ Thing great or good be done for the *English* “ Colonies,

“ Colonies, Industry must have its due Recompence, and that can't be without Encouragement to it, which, perhaps is only to be brought about by *confirming their Liberties*, and establishing good Discipline among them ;—that, as they see they are a Free People, in Point of Government, so they may, by Discipline, be kept free of the Mischiefs that follow Vice and Idleness. And, as great Care should be taken in this Respect, so without Doubt, it is adviseable, that no little Emulation of private Interests of Neighbour Governors, nor that the Petitions of *hungry Courtiers* at home, should prevail to discourage those particular Colonies, who, in a few Years, have raised themselves by their *own Charge, Prudence and Industry*, to the Wealth and Greatness they are now arrived at, *without any Expence to the Crown* ; upon which Account, any *Innovations, or Breach of their original Charters*, (besides that it seems a *Breach of the Public Faith*) may, peradventure, not tend to the King's Profit.” Excellent Observation ! but how little it hath been regarded, the present deeply afflicting Distress of the Inhabitants of *North-America* demonstrates ;—a Distress sufficient to drive Men into Despair, who are not animated by the Hope, that—DEUS DABIT HIS QUOQUE FINEM.

The E N D.

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